



La Plata County
Colorado

ACCOUNTABILITY · INTEGRITY · RESPECT

2023 Adopted Budget



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Proposed 2023 Budget Message

Dear Board of County Commissioners,

La Plata County's Leadership Team proudly presents the county budget for 2023.

The 2023 budget is intended to facilitate county staff in reaching the goals and priorities set by the Board as stated in the La Plata County strategic plan. First and foremost, this budget represents La Plata County's responsibility to maintain the health, safety, and welfare of all La Plata County residents. The 2023 budget is the result of hard work by the staff and management of every La Plata County department and embodies our commitment to earn and validate the trust put in us by our residents.

La Plata County follows the modified accrual basis of accounting to prepare its annual budget and audited financial statements. The budget follows all applicable Colorado revised statutes, Generally Accepted Accounting Principles (GAAP), and La Plata County policies. This year's budget deploys a practical approach to estimating revenues and expenditures in line with recent years' results. Overall, revenue trends in 2022 show that La Plata County is in a good position heading into 2023.

Sales tax collections have been ahead of projections in 2022, and we estimate a growth of just over 2% in 2023. In addition, property tax revenues will increase by 9% in 2023, primarily due to oil and gas prices. However, as we head into 2023, we are looking into 2024 with an eye on 2025 for a potential recession. Our conservative budgeting practices have kept La Plata County in a healthy position to continue to invest in the critical services that keep the community healthy and safe regardless of the greater financial climate.

The conservative budgeting approach has positioned the County to make strategic investments, which include our workforce that provides the services to our citizens. As a result, the 2023 budget invests in our employees as one of the County's critical assets by proposing changes to the County employee's wage plan. La Plata County recognizes the need to recruit and retain qualified and highly productive staff for the residents of La Plata County.

As mentioned above, the 2022 revenues are ahead of forecast, which allowed us to invest significantly in Road & Bridge projects. Therefore, in 2023, for a second consecutive year, we will continue investing in the Department of Road and Bridge by allocating \$7.77 million of SalesTax distributions to the Road & Bridge fund. An increase in the general fund balance due to increased revenues and decreases in expenses when comparing the budgeted amounts to the actual expenditures makes this possible. However, this is not a long-term sustainable solution to fund Road and Bridge; we need to find a permanent solution to adequately fund the County's roads.

The most significant decrease in county revenue is the absence in 2023 of the one-time \$10.9 million in Federal American Rescue Plan Act (ARPA) money received in 2022. The 2023 La Plata County budget projects total revenues of \$74.54 million; this is down \$4.56 million compared to 2022. Expenditures for 2023 are projected to be \$120.02 million, leaving a difference between budgeted revenues and expenditures of \$45.4 million. The deficit will be made up from the County's fund balance, primarily from the general fund, and will be used for one-time capital projects, long-term impact projects, and budgeted contingency.

The fund balance is available to bridge the deficit in part because, in 2022, the Board of County Commissioners (BOCC) decided to take the one-time ARPA funds Standard deduction of \$10 million. This deduction was used to fund general services; the revenue customarily used to support public services was not used and went into the fund balance. In 2023 the BOCC will use this \$10 million to fund long-term impact projects without the Federal government's restrictions. Contingencies across all funds are \$5.37 million and are considered one-time use of fund balance since they are rarely used during normal operations. The remaining dollars coming from the fund balance are for one-time expenditures, as listed in the capital project listing. Some of these projects were scheduled for 2022 but have been placed on hold because of inflated costs, labor shortages, supply chain issues, etc. As a result, we hope to see some softening in construction costs later in 2023. The County's total fund balance across its five major funds is projected at \$91.19 million entering 2023. This fund balance is anticipated to be \$52.4 million at the end of 2023, of which \$32.8 million is unassigned.

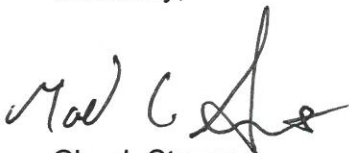
Additionally, La Plata County has successfully secured funding from state and federal sources to make critical infrastructure investments for the community's benefit. As mentioned above, in 2023, the County will allocate \$7.7 million in sales tax revenue to the Road & Bridge department for C.R. 251 safety and connectivity projects and C.R. 301 paving project, to name a few. La Plata County is also leveraging state dollars received in 2020 for road improvement projects for County Road 220/219 and the U.S. Highway 550 Fastlane project.

These capital projects and the entire 2023 budget reflect the Board of County Commissioners' goals and priorities for 2023, which include:

- Develop a long-term strategy to ensure La Plata County's economic vitality
- Provide a framework to encourage sustainable growth
- Nurture a culture of thriving and inclusive community for all county residents
- Maintain the safety and well-being of all county residents
- Promote an image of good government with full transparency

Through the sensible stewardship of public funds, we believe this proposed budget will provide the tools necessary to meet these stated goals in 2023. We thank the Board of County Commissioners, elected officials, and county staff for their dedication to carrying out the organizational goals in each department and for the diligence extended to developing budgets that support those priorities.

Sincerely,


Chuck Stevens
County Manager


Adam Rogers
Finance Director



2023 BUDGET CALENDAR

Date	Action Item	Required
May 23-24	Budget Strategy Meeting: Personnel, Capital, and Process	County Manager & Finance Director
June 7	Public Service Agencies (PSA) notification of accepting applications for 2023 funding.	Finance
June 9	Kick Off Meeting with Leadership Team. Budget instructions, calendar, and capital requests distributed to Elected Officials and Department Heads.	Dept. Heads Elected Officials, County Manager, and Finance
Jul 8	Capital outlay, technology, Grant funding requests due to Finance, Personnel requests due to HR, and CERF changes due to CERF Manager.	Dept. Heads, Elected Officials, Spending Agencies
Jul 18 – Aug 12	Management review of capital outlay, technology, grant funding and personnel requests.	Management, Finance, Information Technology, Human Resources, and Requesting Depts as needed.
July 28	Elected Officials, Department Heads, and spending authorities shall submit into Munis all 2023 operating budget requests, revenue projections, and 2022 expected ending balances for expenditures and revenues.	Dept. Heads, Elected Officials, and Spending Authorities
July 29	PSA deadline for submittal of 2023 applications for funding.	Public Service Agencies
Aug 8 –Aug 26	Individual meetings with County Manager, Finance Director and Elected Officials and Department Heads.	Dept. Heads Elected Officials, County Manager and Finance
August 25	Assessor certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S. § 39-5-121 (2)(b) and 39-5-128)	
September 27 <i>(Deadline Oct. 15)</i>	Proposed Budget submitted to BOCC and publishes “Notice of Budget”. (C.R.S. § 29-1-105 & 29-1-106) Regular Business Meeting	BOCC, County Manager and Finance
October 3 – 7	BOCC budget meetings.	BOCC, County Manager and Finance

October 11	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 4-6 p.m. City Hall	BOCC, County Manager and Finance
October 13	BOCC, County Manager and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC, County Manager and Finance
October 18	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:00	BOCC, County Manager and Finance
December 6 (Contingent on Assessor re-certification) (Deadline Dec. 15)	BOCC adopt the 2023 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County's mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, County Manager and Finance
December 10	Assessor's changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. § 39-1-111(5))	
December 15	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. (C.R.S § 39-5-128(1)) (C.R.S. § 29-1-108(2) and (3))	
December 19 (Deadline Dec. 22)	County Commissioner's to levy taxes and to certify the levies to the assessor by written approval in lieu of formal hearing. (C.R.S. § 39-1-111(1))	BOCC and Finance
January 31, 2023	A certified copy of the adopted budget must be filed with the Division. (C.R.S § 29-1-113(1))	Finance

The Colorado State Statutes requires adoption of budget deadline as of December 15 each year. The budget calendar developed and presented above ensures compliance and legal requirements.

LIST OF COUNTY OFFICIALS

ELECTED OFFICIALS

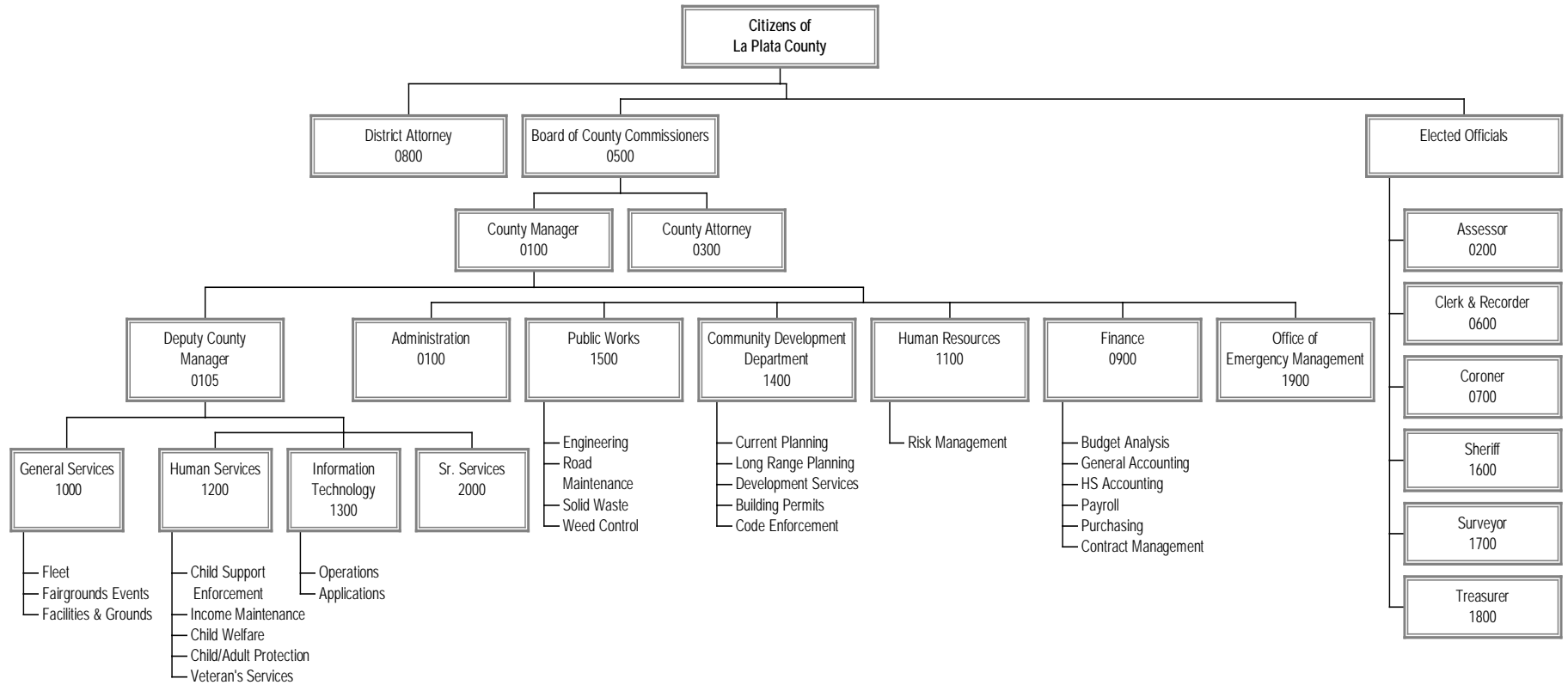
<u>Title</u>	<u>Name</u>
Commissioner	Marsha Porter-Norton
Commissioner	Matt Salka
Commissioner	Clyde Church
Assessor	Carrie Woodson
Clerk & Recorder	Tiffany Lee
Coroner	Jann Smith
District Attorney	Christian Champagne
Sheriff	Sean Smith
Surveyor	Steven McCormack
Treasurer & Public Trustee	Allison Aichele

APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>
County Manager	Chuck Stevens
County Attorney	Sheryl Rogers
Director of Emergency Management	Shawna Legarza
Director of Finance	Adam Rogers
Director of General Services	Lee Gurule
Director of Human Resources	Kelli Ganevsky
Director of Human Services	Martha Johnson
Director of Information Technology	Mark Lindstone
Director of Community Development	Neal Starkebaum
Director of Public Works	Jim Davis



La Plata County Colorado

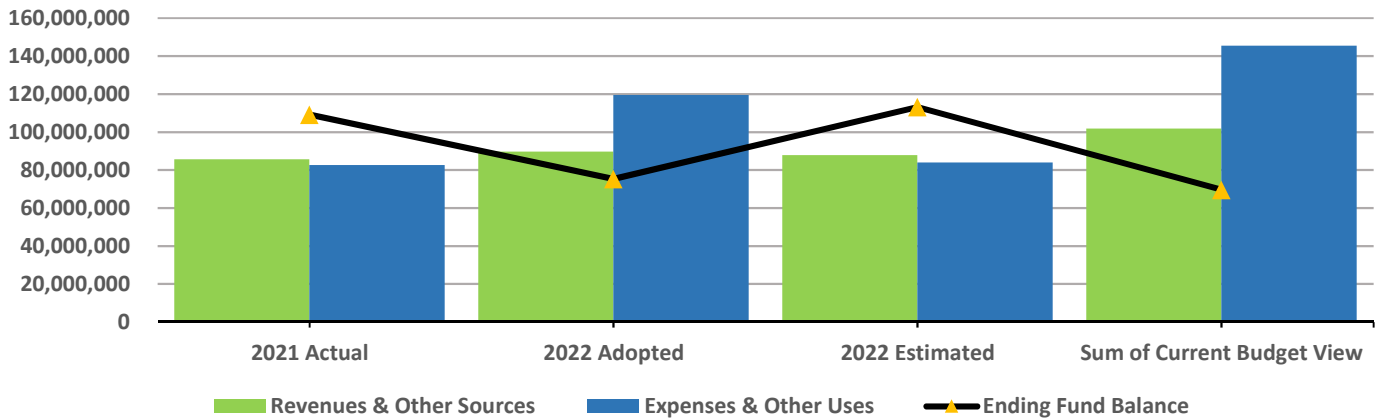


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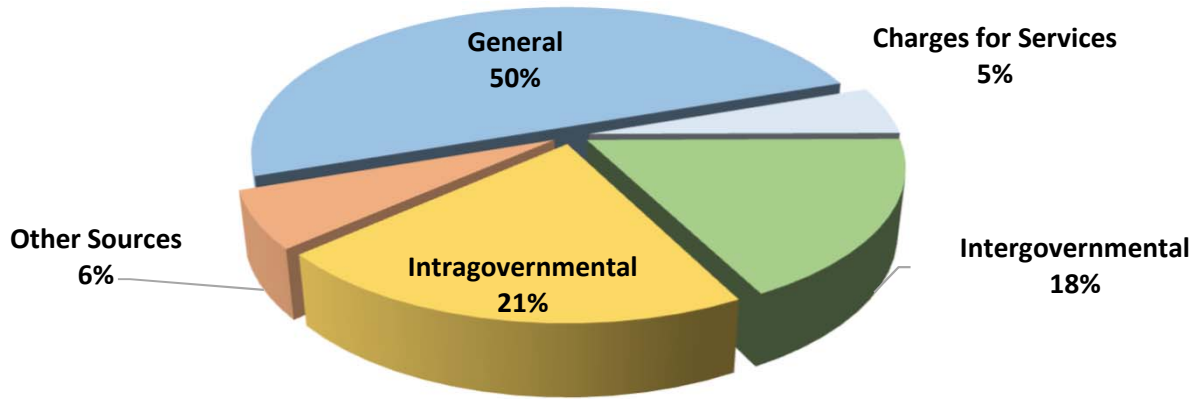
La Plata County Funds	2023 Projected Beginning Fund Balance	Operating Revenue		Operating Expenses		Reconcile to GAAP Net Income (Cerf)	2023 Budgeted Ending Fund Balance
		Revenues	Intra-County & Transfers In	Expenses	Capital, One Time, Contingency, & Transfers Out		
<u>Major Governmental Funds</u>							
General Fund	64,517,104	48,366,314	1,025,236	48,539,760	24,082,147	-	41,286,747
Road & Bridge Fund	9,578,935	15,213,019	-	9,911,098	9,970,000	-	4,910,856
Human Services Fund	2,423,625	7,463,672	-	7,517,717	50,000	-	2,319,580
Public Health Department	-	-	940,000	939,999	1	-	-
Capital Improvement Fund	10,662,964	3,737,822	8,845,678	-	21,207,710	-	2,038,754
<u>Non-Major Special Revenue Funds</u>							
Joint Sales Tax Fund	1,523,450	3,982,855	-	4,834,855	421,450	-	250,000
Durango Hills Road Impr Dist	175,986	91,111	-	91,700	40,000	-	135,397
Palo Verde Public Impr Dist#3	39,684	18,111	-	18,111	16,887	-	22,797
Conservation Trust Fund	5,359,580	358,000	-	-	5,000,000	-	717,580
District Attorney Fund	288,104	809,484	2,163,100	2,952,584	20,000	-	288,104
<u>Propriety - Internal Service Funds</u>							
Capital Equip Replacement Fund	12,478,708	230,500	2,929,621	1,385,006	3,392,592	150,000	11,011,232
Employee Health Insurance	6,132,766	2,000	5,550,000	5,000,000	-	-	6,684,766
2023 Budgeted Ending Fund Balance	113,180,907	80,272,888	21,453,635	81,190,830	64,200,787	150,000	69,665,813

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$104,735,907	\$104,955,233	\$109,194,509	\$113,180,907
Operating Revenue				
<u>General Revenues</u>				
Sales Tax	24,592,245	24,558,788	25,520,737	26,936,382
Miscellaneous	1,020,861	1,920,844	1,910,991	1,971,714
HUTF	3,373,745	3,096,351	3,096,351	3,248,473
Other Taxes	1,375,584	831,700	773,118	801,700
Property Taxes	14,952,867	14,687,986	14,687,986	16,010,366
Severance Taxes	31,779	211,056	211,056	50,000
Specific Ownership Taxes	1,666,844	1,627,724	1,859,537	1,777,630
General Revenues Total	47,013,925	46,934,449	48,059,776	50,796,265
<u>Program Revenues</u>				
Charges for Services	6,400,856	5,468,950	5,028,068	5,318,250
Intergovernmental	10,326,770	22,176,481	20,393,368	17,813,051
Program Revenues Total	16,727,626	27,645,431	25,421,436	23,131,301
<u>Operational Revenues</u>				
Intragovernmental Charges	9,204,974	9,672,988	9,569,835	10,642,721
Transfers In	11,120,998	807,103	636,103	10,810,914
Operational Revenues Total	20,325,972	10,480,090	10,205,938	21,453,635
<u>Capital & One Time Revenues</u>				
Capital Revenue & Grants	1,559,653	4,529,322	4,057,294	6,345,322
Capital & One Time Revenues Total	1,559,653	4,529,322	4,057,294	6,345,322
Operating Revenue Total	85,627,176	89,589,292	87,744,444	101,726,523
Operating Expenses				
<u>Personnel Expenditures</u>				
Salaries & Wages	23,786,923	27,174,055	26,699,762	32,478,343
Overtime	696,890	616,500	659,742	690,500
Medical Benefits	3,857,722	4,610,644	3,319,398	4,695,824
Other Benefits & Costs	4,136,142	4,663,148	3,988,567	5,451,114
Temporary Employees	331,604	637,123	381,805	722,619
Personnel Expenditures Total	32,809,281	37,701,469	35,049,274	44,038,400
<u>Operational Expenditures</u>				
Operating Expenditures	20,451,913	23,421,311	23,267,039	26,007,325
Transfers Out - Operations	11,120,998	1,755,378	636,103	9,967,364
Debt Service	16,887	16,887	16,887	16,887
Intragovernmental Charges	8,412,030	9,119,988	9,017,935	11,042,982
Operational Expenditures Total	40,001,828	34,313,563	32,937,963	47,034,558
<u>Capital & One Time Expenditures</u>				
Capital & One Time Expenditures	9,743,673	42,060,485	15,920,809	48,966,771
Contingencies	-	5,351,887	-	5,351,888
Capital & One Time Expenditures Total	9,743,673	47,412,372	15,920,809	54,318,659
Operating Expenses Total	82,554,782	119,427,405	83,908,046	145,391,617
Reconcile to GAAP Net Income (Cerf)	1,386,206	150,000	150,000	150,000
Ending Fund Balance	\$109,194,508	\$75,267,120	\$113,180,907	\$69,665,813

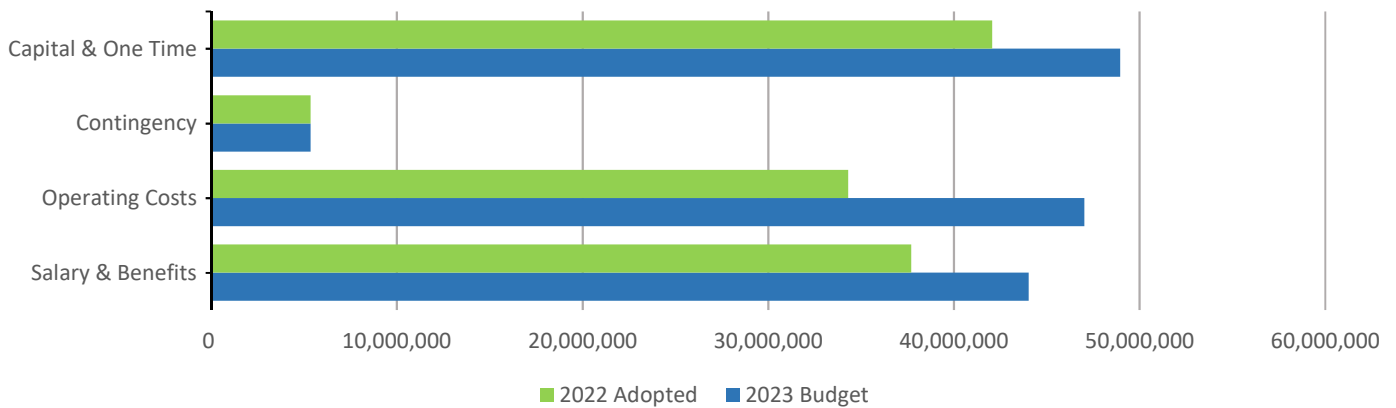
Changes in Ending Fund Balance



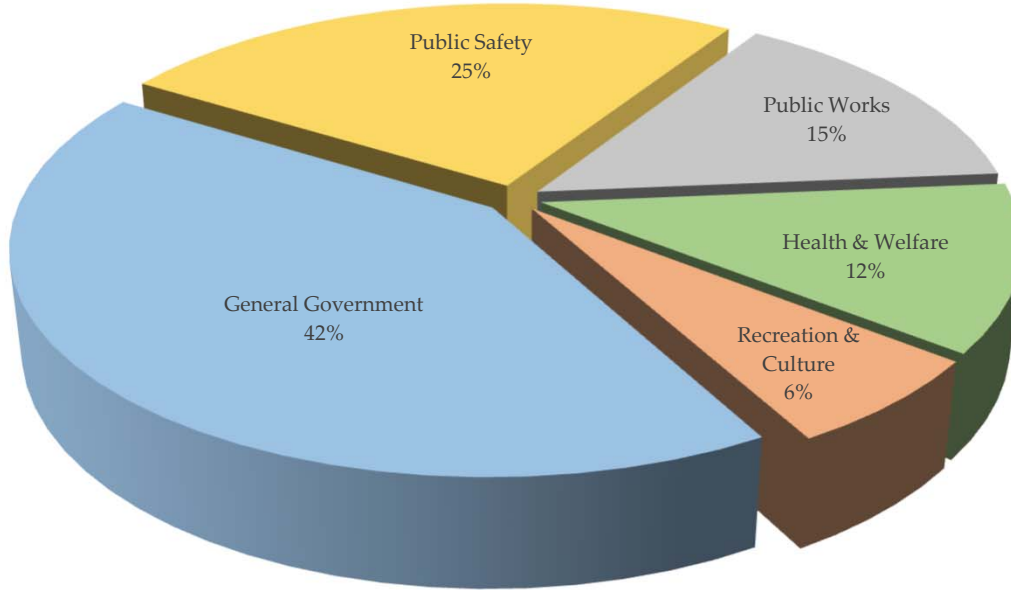
Revenues 2023 Budget



Summary of Expenditures



La Plata County provides a full range of services, or functions, including public safety, public works, health and welfare, recreational cultural and general government services.



Function Summary	2021 Actual	2022 Adopted	2022 Estimate	2023 Budget	Inc/(Dec) from 2022 Budget
General Government	\$27,527,186	44,756,218	24,792,317	60,718,101	35.7%
Public Safety	\$27,327,730	33,714,053	30,684,105	36,965,091	9.6%
Public Works	\$12,972,038	18,339,246	12,188,951	21,087,298	15.0%
Health & Welfare	\$11,834,382	13,832,936	12,125,393	17,299,597	25.1%
Recreation & Culture	\$2,893,446	8,784,951	4,117,280	9,321,530	6.1%
Total	\$82,554,782	\$119,427,405	\$83,908,046	\$145,391,617	22%

General Government - services provided by the offices of Elected Officials-Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor. Services provided by administrative departments and offices-County Manager, County Attorney, Facilities Management, Finance, Human Resources, Information Technology, Planning, Risk Management, and Procurement, and contributions to municipalities and non-profit entities that provide general government services.

Public Safety - law enforcement services and facilities provided by the Sheriff's Office including the County jail, patrol, investigations, and emergency management. Services provided by the 6th Judicial District Attorney's office of the State of Colorado. Services provided by the Coroner and Building Inspections, and contributions to municipalities and non-profit entities that provide public safety services.

Public Works - construction and maintenance of the County's road and bridge system and Durango Hills Road Improvement District. Weed management, landfill, construction and maintenance of water system of the Palo Verde #3 District, and contributions to municipalities and non-profit entities that provide public works services.

Health & Welfare - programs provided by the department of Human Services such as: child welfare and adult protections, child care quality, senior programs and child support enforcement. Programs provided by the Senior Services and Veterans Services, and contributions to municipalities and non-profit entities that provide health and welfare services.

Recreation & Culture - services include the annual County Fair, maintenance of the County Fairgrounds, open spaces and recreational sites as per State of Colorado Conservation Trust Fund, agricultural and other educational programs provided by the Extension Service of Colorado State University, and Public Libraries and contributions to municipalities and non-profit entities that provide recreation and culture services.



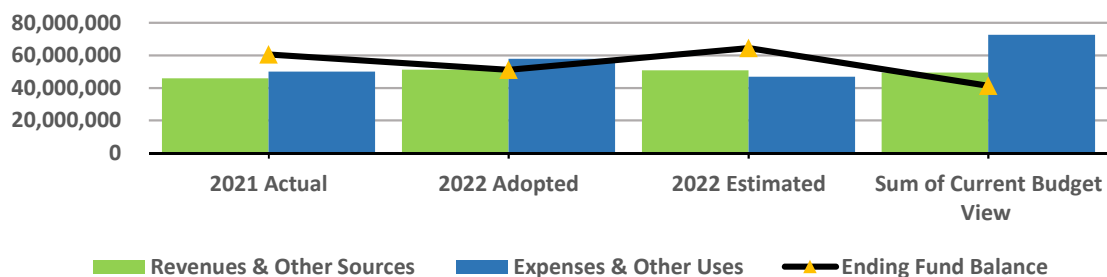
BUDGET SUMMARY - MAJOR FUND

La Plata County Funds	General Fund	Road & Bridge Fund	Human Services Fund	Public Health Department	Capital Improvement Fund	Ending Fund Balance
2023 Projected Fund Balance	64,517,104	9,578,935	2,423,625	-	10,662,964	87,182,628
Change in Fund Balance for Operations						
Operating Revenue	43,360,435	13,463,019	7,463,672	-	-	64,287,126
Operating Expenses						
Operating Payroll	30,117,272	4,093,162	5,805,691	644,999	-	40,661,123
Operating Expenses	18,422,488	5,817,936	1,712,026	295,000	-	26,247,450
Operating Expenses Total	48,539,760	9,911,098	7,517,717	939,999	-	66,908,574
Change in Fund Balance for Operations	(5,179,325)	3,551,921	(54,045)	(939,999)	-	(2,621,448)
Change in Fund Balance for One Time Expenditures						
One Time Revenues	6,031,115	1,750,000	-	940,000	12,583,500	21,304,615
One Time Expenditures						
American Rescue Plan Expense	589,083	-	-	-	-	589,083
Long Term Impact Projects	75,000	-	-	-	-	75,000
Capital, Projects, One Time, Transfers Out	16,618,064	9,245,000	-	-	19,207,710	45,070,774
Contingency	2,000,000	725,000	50,000	1	2,000,000	4,775,001
Affordable Housing	2,300,000	-	-	-	-	2,300,000
Broadband	2,500,000	-	-	-	-	2,500,000
One Time Expenditures Total	24,082,147	9,970,000	50,000	1	21,207,710	55,309,858
Change in Fund Balance for One Time Expenditures	(18,051,032)	(8,220,000)	(50,000)	939,999	(8,624,210)	(34,005,243)
TOTAL CHANGE IN FUND BALANCE	(23,230,357)	(4,668,079)	(104,045)	-	(8,624,210)	(36,626,691)
Expected Ending Fund Balance	41,286,747	4,910,856	2,319,580	-	2,038,754	50,555,937
Less Reserved Fund Balance	16,141,901	3,222,603	-	-	-	19,364,504
EXPECTED UNASSIGNED FUND BALANCE	\$25,144,845	\$1,688,253	\$2,319,580	-	\$2,038,754	\$31,191,433
*Reserved Fund Balance:						
Nonspendable	174,953	678,071	-	-	-	853,024
Restricted for:						
Economic Stabilization (TABOR)	1,861,213	-	-	-	-	1,861,213
Capital Improvements Road Impact	-	892,682	-	-	-	892,682
Committed for:						
Emergencies and Disasters	5,824,771	-	-	-	-	5,824,771
Economic Downturn	7,280,964	-	-	-	-	-
Operating Restricted	-	1,651,850	-	-	-	1,651,850
Assigned for:						
Insurance Claims - CTSI Liability Ins	1,000,000	-	-	-	-	1,000,000
Reserved Ending Fund Balance:	16,141,901	3,222,603	-	-	-	12,083,540

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is one of the four Major Governmental Funds and is used for financing the general administration of the County and all Elected Official Offices.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$64,609,437	\$57,654,998	\$60,509,546	\$64,517,104
Operating Revenue				
Property Taxes	12,848,995	12,212,474	12,212,474	13,319,472
Sales Tax	18,188,737	13,160,223	13,980,044	15,186,527
Specific Ownership Taxes	1,432,125	1,400,000	1,631,813	1,550,000
Other Taxes	1,326,717	797,000	738,418	767,000
Intergovernmental	4,869,058	15,955,142	14,969,954	10,948,351
Licenses, Permits, Fees & Fines	4,901,865	4,149,500	4,057,511	4,110,000
Miscellaneous	673,065	1,540,844	1,530,991	1,591,714
Charges for Services	1,155,287	954,450	785,557	843,250
Severance Taxes	31,779	211,056	211,056	50,000
Transfers In	408,801	807,103	636,103	1,025,236
Operating Revenue Total	45,836,427	51,187,791	50,753,921	49,391,550
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	16,632,053	19,071,815	18,651,825	22,052,632
Temporary Employees	223,116	389,344	293,610	470,962
Overtime	574,173	465,000	569,762	539,000
Medical Benefits	2,687,962	3,172,826	2,252,231	3,291,250
Other Benefits & Costs	2,861,583	3,240,563	2,731,849	3,763,428
Operating	15,547,144	16,792,249	16,658,901	18,422,488
Personnel & Operating Costs Total	38,526,032	43,131,798	41,158,179	48,539,760
Capital & One Time Expenditures				
Capital Outlay	143,711	438,500	601,820	836,254
Contingency	-	2,000,000	-	2,000,000
One Time Expenditures	554,378	1,260,177	1,230,177	6,936,132
American Rescue Plan Expenditures	-	10,920,270	331,187	589,083
Long Term Impact Projects	-	-	3,425,000	75,000
Transfers Out	10,712,197	-	-	8,845,678
Affordable Housing	-	-	-	2,300,000
Broadband	-	-	-	2,500,000
Capital & One Time Expenditures Total	11,410,286	14,618,947	5,588,184	24,082,147
Operating Expenses Total	49,936,318	57,750,745	46,746,363	72,621,907
Ending Fund Balance	\$60,509,546	\$51,092,044	\$64,517,104	\$41,286,747

Changes in Ending Fund Balance



Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Revenue				
<u>Taxes</u>				
100.41000 Property Taxes	12,848,995	12,212,474	12,212,474	13,319,472
100.41200 Specific Ownership Taxes	1,432,125	1,400,000	1,631,813	1,550,000
100.41300 Sales Taxes	26,628,387	21,588,390	22,408,211	24,430,645
100.41320 Sales Taxes Allocated- Cities	(8,439,650)	(8,428,167)	(8,428,167)	(9,244,118)
100.41900 Delinquent Property Taxes	33,199	5,000	5,000	5,000
100.41910 Penalties & Interest Delin tax	85,815	22,000	19,481	22,000
100.41920 Prop Tax-Senior/Veteran Exem	125,592	110,000	121,917	120,000
100.41922 Retail Marijuana Tax	148,365	100,000	72,389	70,000
100.41930 Abatements	(24,288)	(10,000)	(50,369)	(20,000)
100.43310 Tobacco Taxes	33,617	20,000	20,000	20,000
Taxes Total	32,872,157	27,019,697	28,012,749	30,272,999
<u>State Government Revenue</u>				
100.43330 Severance Taxes	31,779	211,056	211,056	50,000
State Government Revenue Total	31,779	211,056	211,056	50,000
<u>Federal Government Revenue</u>				
100.43500 PILT	700,000	1,000,000	466,110	1,000,000
100.43510 Southern Ute Tribal PILT	157,317	200,000	200,000	200,000
100.43520 Mineral Leasing	284,789	282,196	352,249	282,196
100.44602 LATCF Funding	-	-	-	700,000
100.44607 American Rescue Plan Funding	-	-	10,000,000	-
100.44660 DOW Impact Assistance	4,757	-	-	-
100.44661 Allocation DOW Impact Assist	(3,610)	-	-	-
Federal Government Revenue Total	1,143,254	1,482,196	11,018,359	2,182,196
<u>License, Permit, Fee</u>				
100.42110 Ambulance Licenses	200	100	100	100
100.42115 Medical Marijuana Licenses	19,000	22,000	10,000	15,000
100.42116 Rec Marijuana Licenses	66,000	45,000	53,000	45,000
100.42118 Alcoholic Beverages	4,273	8,000	8,000	8,000
100.42305 Cable Franchise Fees	120,197	114,000	120,000	120,000
License, Permit, Fee Total	209,669	189,100	191,100	188,100
<u>Charges for Services</u>				
100.46115 Photocopies	-	200	200	200
Charges for Services Total	-	200	200	200
<u>Miscellaneous Rev</u>				
100.47128 GSA Operations Rent	95,527	95,603	95,603	95,603
100.47190 Other Building Rentals	113,323	113,323	113,323	113,323
100.47191 SIU Rent	38,760	38,760	38,760	38,760
100.47800 Retirement Account Refunds	48,258	-	-	-
100.47900 Miscellaneous Revenue	83,805	-	-	-
100.47905 Vending Machine Commissions	62	100	100	100

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Miscellaneous Rev Total	379,735	247,786	247,786	247,786
1010-County Assessor	43,277	59,500	59,500	80,433
1020-County Clerk & Recorder	2,115,891	1,617,000	1,616,000	1,616,000
1025-County Clerk Elections	101,733	100,000	90,000	100,000
1040-County Treasurer	789,536	1,700,200	1,725,200	1,780,200
1045-Public Trustee's Office	29,883	60,000	60,000	60,000
1210-Administration	64,181	808,880	1,140,067	4,207,659
1215-Facilities & Grounds	203,915	219,231	219,231	229,303
1220-County Attorney's Office	176,105	233,387	233,387	251,520
1230-Finance	7,896	12,399	12,399	12,349
1240-Information Technology	54,791	64,014	64,014	70,301
1245-Human Resources	36,224	34,506	34,506	42,823
1250-Procurement	10,532	10,971	10,971	9,535
1260-Planning	90,677	89,500	89,500	89,500
1270-Risk Management	87,783	14,915	14,915	14,722
1280-Veterans Services	28,057	28,951	28,560	28,560
2000-County Sheriff-Admin	166,321	120,293	120,293	286,293
201013-County Sheriff-SIU	365,718	450,040	450,040	474,563
2010-County Sheriff-Patrol	171,424	188,029	214,013	612,720
2020-County Sheriff-Alt. to Inc.	63,436	67,000	34,527	-
2020-County Sheriff-Detentions	1,931,279	1,595,227	1,306,203	1,585,615
2100-County Coroner	564	-	-	-
2300-Building Inspection	1,343,638	955,000	955,000	955,000
2401-Office of Emergency Mgmt	299,582	11,050,427	130,157	1,108,189
3152-Landfill Closure	10,000	10,000	10,000	10,000
3155-Weed Control	16,305	2,500	2,500	2,500
4100-Senior Services	1,025,944	1,325,104	1,202,865	1,597,406
4105-Senior Services-Non JST	112,686	101,699	115,539	76,794
5110-Fairgrounds	153,104	134,084	148,384	163,384
7001-Public Service Agency	1,699,351	984,900	984,900	984,900
TOTAL REVENUES	45,836,427	51,187,791	50,753,921	49,391,550

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Departments Operating				
Administrative Services	866,440	1,250,917	1,138,288	1,305,531
Board of County Commissioners	500,425	464,358	442,365	515,765
Clerk - Elections	311,649	470,306	463,873	457,485
Community Development - Building Division	806,219	912,444	851,167	1,170,525
Community Development - Planning Division	1,027,561	1,166,416	1,079,504	1,490,384
County Assessor	1,221,046	1,403,947	1,229,728	1,655,859
County Attorney	1,030,191	1,401,821	1,322,472	1,603,211
County Clerk & Recorder	1,342,403	1,221,789	1,152,738	1,480,779
County Coroner	386,979	393,784	375,434	637,381
County Surveyor	23,915	23,544	20,687	24,218
County Treasurer	468,702	550,165	539,586	650,242
Detentions - 2020	8,163,171	9,135,812	8,538,299	9,921,554
Emergency Management	249,314	586,601	552,959	1,713,726
Extension Services	74,587	78,983	81,210	92,374
Facilities & Grounds	1,830,948	2,260,897	2,177,813	2,683,520
Fairgrounds	603,172	716,200	704,598	936,107
Finance Department	779,275	967,505	846,433	1,021,241
Human Resources Department	681,468	768,702	727,999	901,932
Information Technology	1,790,334	1,900,428	1,791,310	1,993,694
Landfill Closure	144,092	193,556	422,278	248,215
Old Main Professional Building	27,754	27,225	29,460	40,017
Pass Thrus	281,523	430,000	430,000	430,000
Procurement	144,460	154,534	141,824	205,631
Public Service Agency	3,490,621	2,785,520	2,785,520	3,292,487
Public Trustee's Office	78,832	84,918	81,019	87,660
Risk Management	613,509	704,086	719,345	876,214
Senior Services - County	102,528	100,410	98,846	114,925
Senior Services - Durango	1,025,944	1,130,041	1,051,278	1,482,764
Sheriff's Admin - 2000	1,648,961	1,676,336	1,585,431	2,104,432
Sheriff's Alternatives to Incarceration - 202011	409,158	468,834	440,104	-
Sheriff's Criminal Investigations - 201014	755,661	800,261	750,924	866,384
Sheriff's Operations - 2010	4,955,103	5,831,471	5,635,606	6,510,549
Sheriff's Special Investigations - 201013	824,606	936,788	908,891	1,011,114
Transfer to District Attorney	1,685,539	1,937,996	1,834,843	2,163,100
Veterans Services Office	57,479	63,174	59,888	73,014
Weed Management	122,461	132,033	146,460	152,357
Departments Operating Total	38,526,032	43,131,798	41,158,179	49,914,392
Other Uses				
Affordable Housing	-	-	-	2,300,000
American Rescue Plan Expense	-	10,920,270	331,187	589,083
Broadband	-	-	-	2,500,000
Capital Outlay	143,711	438,500	601,820	836,254
Contingency	-	2,000,000	-	2,000,000
DOLA Broadband Expenditures	-	-	-	3,598,000
Long Term Impact Projects	-	-	3,425,000	75,000
One Time	554,378	1,260,177	1,230,177	1,023,500
Transfers In/Out	10,712,197	-	-	9,785,678
Other Uses Total	11,410,286	14,618,947	5,588,184	22,707,515

Mission Statement				
The mission of the Administration Department is to provide managerial, technical, public information and support services to citizens, the Board of County Commissioners, County departments and offices, and visitors in an efficient, effective, courteous and respectful manner.				
Services Provided				
Work closely with Department Heads and Elected Officials to oversee day-to-day operations of the County. Provide organizational leadership and promote organizational development. Ensure organizational accountability and performance. Lead internal and external communications and public information efforts. Conduct research and analysis, prepare reports, and provide counsel and advice to the Board to assist in sound decision-making. Administer the Board's business agenda process. Provide assistance and information to the public. Undertake special projects upon the direction of the Board.				
Overview & FTE's				
General Support Required				FTE's
\$7,218,455				11
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012101.44335 Energy Impact Assistance Funds	45,942	469,177	469,177	-
1012101.44344 Cost Allocation Revenue	18,240	21,703	21,703	20,576
1012101.44349 CWCB Grant - Watershed Mit.	-	318,000	318,000	-
1012101.44360 DOLA Broadband Grant	-	-	-	3,598,000
1012101.44607 American Rescue Plan Funding	-	-	331,187	589,083
Operating Revenue Total	64,181	808,880	1,140,067	4,207,659
<u>Operating Payroll</u>				
1012101.51000 Salaries & Wage	615,083	767,628	750,724	823,427
1012101.51230 Overtime	2,385	4,000	559	4,000
1012101.52001 Medical Insurance	44,686	84,852	35,922	60,232
1012101.52020 Other Insurance & Benefits	8,585	11,142	7,648	11,203
1012101.52100 Social Security Contributions	43,353	51,357	42,300	57,733
1012101.52200 Retirement Contributions	34,086	40,063	31,654	45,591
1012101.52330 Worker's Compensation	1,056	2,810	2,810	2,810
1012101.52410 Cell Phone Allowance	221	520	520	260
1012101.52500 Annual Leave Conversion Expens	-	5,652	1,619	5,652
Operating Payroll Total	749,455	968,025	873,755	1,010,908
<u>Operating Expenses</u>				
1012101.53311 Special Projects	1,401	22,000	22,000	42,300
1012101.53800 Software Maintenance Contract	40,657	61,380	43,380	65,400
1012101.53825 Consultants	-	17,000	17,000	17,000
1012101.53930 Other Professional Services	18,151	21,000	21,000	18,900
1012101.54150 Telephone	520	550	550	550
1012101.55400 Advertising	2,071	5,500	5,500	4,950
1012101.55500 Printing	8,404	500	500	450
1012101.55520 Photocopy	1,765	2,500	2,000	2,000
1012101.55600 Postage & Box Rent	1,925	2,000	2,000	2,500
1012101.55725 Dues & Subscriptions	1,083	2,112	2,112	1,980
1012101.55920 Meetings	318	7,000	7,000	6,300
1012101.55960 Policy Dev & Public Outreach	33,261	121,500	121,500	112,500
1012101.56134 Furniture, Fixtures, Office Eq	-	10,000	10,000	9,000
1012101.56170 Operating Supplies	3,744	4,000	4,000	3,600
1012101.56179 Resource Conservation Supplies	-	-	-	1,800
1012101.56181 Innovation Supplies & Books	395	3,000	3,000	2,250

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1012101.57650 CERF Fuel	198	450	591	463
1012101.57655 CERF Maintenance & Repair	285	637	637	916
1012101.57670 CERF Rental Charges	2,808	1,764	1,764	1,764
Operating Expenses Total	116,985	282,892	264,534	294,623
<u>Other Uses</u>				
1012101.53140 Schluter Public Input	-	-	-	100,000
1012101.53400 Watershed Mitigation Projects	54,993	326,000	326,000	-
1012101.53430 SW Wildfire Impact Fund	45,000	-	-	-
1012101.53450 Community Resiliency Project -	45,942	469,177	439,177	30,000
1012101.53841 Facilities Master Plan Update	-	250,000	250,000	-
1012101.53845 Homeless Expenditures	1,134	215,000	215,000	193,500
1012101.53989 LATCF Expense	-	-	-	700,000
1012101.53991 DOLA Broadband Expenditures	-	-	-	3,598,000
1012101.53992 Broadband	-	-	-	2,500,000
1012101.53993 Affordable Housing	-	-	-	2,300,000
1012101.53994 Social Impact PSA	-	-	3,425,000	75,000
1012101.53996 American Rescue Plan Expense	-	-	331,187	589,083
Other Uses Total	147,068	1,260,177	4,986,364	10,085,583
<u>Capital Outlay</u>				
1012101.59103 Land Acquisition	4,475	-	-	-
1012101.59108 Camera for Broadcasting	-	-	-	35,000
Capital Outlay Total	4,475	-	-	35,000
TOTAL ADMINISTRATIVE EXPENDITURES	1,017,984	2,511,094	6,124,652	11,426,114

Mission Statement
To Discover, List, Classify and Value Real and Personal Property for the purpose of Taxation. To communicate and educate the public and others, the statutes, policies, procedures and responsibilities that govern our office. To provide excellent service by engaging our stakeholders with respect, fairness, equity, accountability, responsibility and pride in our work. To maintain the public trust through honesty, reliability and delivering excellent property valuation, classification, and ownership records.

Services Provided
The Assessor determines the equitable value of property to ensure that each taxpayer pays only his or her fair share of the taxes. The Assessor strives to ensure property ownership and land configurations are current, correct and that the proper person receives Notices of Value and the property tax bill. The job includes interaction with numerous County offices and three cities to ensure all property is assessed according to the principles of, discovery, listing and valuation. The valuations are then extended to forty six taxing entities for their use in property taxation.

Overview & FTE's
General Support Required \$1,575,426
FTE's 17

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Revenue				
1010101.42301 Assessor's DPL Fees	29,935	36,000	36,000	42,000
1010101.42303 Assessor's Fees	42	200	200	200
1010101.47617 Pictometry Contributions	13,300	23,300	23,300	38,233
Operating Revenue Total	43,277	59,500	59,500	80,433
Operating Payroll				
1010101.51000 Salaries & Wage	735,141	790,895	773,478	1,032,382
1010101.51120 Temporary Salaries	-	6,500	5,189	6,500
1010101.52001 Medical Insurance	141,589	164,232	118,078	179,872
1010101.52020 Other Insurance & Benefits	15,061	16,768	12,319	20,363
1010101.52100 Social Security Contributions	52,299	52,469	41,888	72,874
1010101.52200 Retirement Contributions	43,079	43,589	34,277	58,960
1010101.52330 Worker's Compensation	9,452	7,207	7,207	7,207
1010101.52500 Annual Leave Conversion Expens	-	5,931	3,941	5,931
Operating Payroll Total	996,621	1,087,591	996,377	1,384,089
Operating Expenses				
1010101.53131 Pictometry Project	72,229	144,457	72,229	72,229
1010101.53800 Software Maintenance Contract	99,105	104,000	104,000	95,497
1010101.53930 Other Professional Services	1,500	4,000	-	7,200
1010101.54150 Telephone	508	1,150	1,150	1,150
1010101.55520 Photocopy	2,054	2,000	2,000	3,000
1010101.55600 Postage & Box Rent	18,593	10,000	10,000	15,000
1010101.55725 Dues & Subscriptions	3,606	6,000	6,939	5,400
1010101.55940 Training	8,494	12,000	12,000	10,800
1010101.56114 Computer Equip & Software	-	500	500	31,770
1010101.56170 Operating Supplies	6,406	10,000	4,000	6,300
1010101.57572 Abatement Refunds	-	2,000	-	2,000
1010101.57650 CERF Fuel	1,543	2,325	2,609	2,315
1010101.57655 CERF Maintenance & Repair	1,147	1,748	1,748	2,933
1010101.57670 CERF Rental Charges	9,240	16,176	16,176	16,176
Operating Expenses Total	224,424	316,356	233,351	271,770
TOTAL ASSESSOR EXPENDITURES	1,221,046	1,403,947	1,229,728	1,655,859



Mission Statement				
The Mission of the La Plata County Attorney's office is to represent La Plata County government in Court and administrative proceedings and provide comprehensive legal support to the offices and departments of the La Plata County government.				
Services Provided				
State law requires the Office of the County Attorney to primarily represent the interests of the Board of County Commissioners. The County Attorney's Office also provides legal services to La Plata County's elected or appointed officials, various administrative departments, and appointed advisory boards and commissions. State law also requires the County Attorney's office to represent the People through the County's Human Services Department in child protection, child support, adult protection and welfare fraud proceedings.				
Overview & FTE's				
General Support Required \$1,351,691				FTE's 9
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012201.44344 Cost Allocation Revenue	51,133	27,387	27,387	45,520
1012201.46940 Charges for Services - DHS	124,972	206,000	206,000	206,000
Operating Revenue Total	176,105	233,387	233,387	251,520
<u>Operating Payroll</u>				
1012201.51000 Salaries & Wage	711,788	875,962	856,672	1,048,666
1012201.52001 Medical Insurance	91,388	119,976	78,145	117,728
1012201.52020 Other Insurance & Benefits	10,295	12,164	9,312	14,281
1012201.52100 Social Security Contributions	49,225	56,842	49,131	72,403
1012201.52200 Retirement Contributions	40,455	46,567	38,121	58,025
1012201.52330 Worker's Compensation	1,381	3,770	3,770	3,770
1012201.52410 Cell Phone Allowance	261	390	390	520
1012201.52500 Annual Leave Conversion Expens	-	6,450	7,232	6,450
Operating Payroll Total	904,793	1,122,121	1,042,772	1,321,843
<u>Operating Expenses</u>				
1012201.53510 Outside Counsel	82,528	180,000	180,000	180,000
1012201.53800 Software Maintenance Contract	9,320	10,000	10,000	11,000
1012201.53825 Consultants	-	35,000	35,000	35,000
1012201.53935 Litigation	331	2,000	2,000	2,000
1012201.54150 Telephone	3,574	3,400	3,400	3,400
1012201.54410 Building Rent	1,200	1,200	1,200	1,620
1012201.55520 Photocopy	2,124	3,300	3,300	3,300
1012201.55600 Postage & Box Rent	731	1,200	1,200	1,200
1012201.55725 Dues & Subscriptions	15,599	17,100	17,100	19,350
1012201.55920 Meetings	4,156	18,000	18,000	14,400
1012201.56114 Computer Equip & Software	4,172	5,000	5,000	1,800
1012201.56134 Furniture, Fixtures, Office Eq	140	1,000	1,000	6,048
1012201.56170 Operating Supplies	1,522	2,500	2,500	2,250
Operating Expenses Total	125,398	279,700	279,700	281,368
TOTAL COUNTY ATTORNEY EXPENDITURES	1,030,191	1,401,821	1,322,472	1,603,211



BOARD OF COUNTY COMMISSIONERS

Mission Statement				
It is the mission of the Board of County Commissioners to foster a safe, healthy, viable and self-sustaining community through wise stewardship of public and natural resources, efficient and effective delivery of mandated and discretionary services, local and regional collaboration, open, transparent government and active citizen engagement.				
Services Provided				
Performs legislative, budgetary and policy making functions. Administers land use regulations. Advocates for citizens at all levels of government. Establishes vision and sets strategic direction for county government activities, programs, infrastructure. Ensures stewardship of county resources.				
Overview & FTE's				
General Support Required \$515,765				FTE's 3
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
1010001.51000 Salaries & Wage	322,891	309,193	302,384	318,508
1010001.52001 Medical Insurance	22,993	22,468	18,544	22,576
1010001.52020 Other Insurance & Benefits	3,805	3,791	3,040	3,724
1010001.52100 Social Security Contributions	24,241	22,916	18,964	23,871
1010001.52200 Retirement Contributions	16,193	15,460	12,620	15,925
1010001.52330 Worker's Compensation	411	430	430	430
1010001.52500 Annual Leave Conversion Expens	-	2,277	1,818	2,277
Operating Payroll Total	390,534	376,534	357,800	387,310
<u>Operating Expenses</u>				
1010001.53110 Contracted Employee Services	5,658	10,000	4,000	13,500
1010001.54150 Telephone	1,891	2,000	2,000	2,000
1010001.55710 Dues - Colorado Counties (CCI)	20,000	20,000	20,000	21,220
1010001.55715 Dues - Region 9 Edd	13,118	13,139	13,139	50,713
1010001.55720 Dues - SW Council Of Gov	49,255	-	-	-
1010001.55725 Dues & Subscriptions	15,273	15,485	18,526	16,722
1010001.55920 Meetings	4,210	25,000	25,000	22,500
1010001.56170 Operating Supplies	424	700	400	450
1010001.56180 Special Events & Productions	63	1,500	1,500	1,350
Operating Expenses Total	109,891	87,824	84,565	128,455
TOTAL BOCC EXPENDITURES	500,425	464,358	442,365	515,765



COMMUNITY DEVELOPMENT - BUILDING DIVISION

Mission Statement				
The Mission of the La Plata County Community Development Department (CDD) is to develop and apply land use and building regulations that safeguard the natural resources, fiscal integrity, and interests of the citizens of La Plata County. The Department is comprised of a responsive, innovative, and knowledgeable team of professionals whose goal is to provide the highest level of service with integrity and consistency.				
Services Provided				
The Community Development Department provides information, permitting, inspections and enforcement services to County residents, property and homeowners, contractors, outside agencies including (Municipal, County, State, Federal and Private) and other interested parties so they can be confident in having safe, valuable, predictable, and fiscally accountable regulations and policies regarding development within our county.				
Overview & FTE's				
General Support Required				FTE's
\$1,616,410				24.75
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012601.42307 Surveyor Fees	9,225	17,500	17,500	17,500
1012601.42328 General Planning Fees	55,526	40,000	40,000	40,000
1012601.42329 Consultant Fee Reimbursement	4,926	12,000	12,000	12,000
1012601.42395 Oil & Gas Facility Fees	21,000	20,000	20,000	20,000
1023002.42701 Building Structures Permits	1,343,353	950,000	950,000	950,000
1023002.46100 Maps & Code Book Sales	285	2,500	2,500	2,500
1023002.47861 Refund/Reimbursement	-	2,500	2,500	2,500
Operating Revenue Total	1,434,315	1,044,500	1,044,500	1,044,500
<u>Operating Payroll</u>				
1023002.51000 Salaries & Wage	502,823	532,403	520,679	732,651
1023002.51120 Temporary Salaries	-	15,000	5,294	-
1023002.51230 Overtime	2,990	10,000	1,458	10,000
1023002.52001 Medical Insurance	132,031	133,436	111,305	163,620
1023002.52020 Other Insurance & Benefits	10,399	10,524	8,869	14,319
1023002.52100 Social Security Contributions	35,313	36,052	31,930	50,346
1023002.52200 Retirement Contributions	28,750	28,892	26,365	42,658
1023002.52330 Worker's Compensation	7,226	7,621	7,621	7,621
1023002.52500 Annual Leave Conversion Expens	-	3,920	1,681	3,920
Operating Payroll Total	719,531	777,847	715,203	1,025,134
<u>Operating Expenses</u>				
1023002.53800 Software Maintenance Contract	37,189	40,000	40,000	43,000
1023002.53805 Scanning/Imaging	1,292	10,000	10,000	15,000
1023002.53920 Other Contracted Services	-	2,700	2,700	4,050
1023002.54150 Telephone	3,295	5,000	5,000	5,000
1023002.55520 Photocopy	2,759	5,000	5,000	5,000
1023002.55600 Postage & Box Rent	494	200	200	800
1023002.55725 Dues & Subscriptions	144	750	750	675
1023002.55920 Meetings	120	1,000	1,000	900
1023002.55940 Training	1,301	15,300	15,300	14,472
1023002.56114 Computer Equip & Software	1,334	4,500	4,500	4,050
1023002.56134 Furniture, Fixtures, Office Eq	441	500	500	450
1023002.56170 Operating Supplies	6,846	9,000	9,000	8,100
1023002.56420 Books & Periodicals	1,989	6,000	6,000	5,400
1023002.57650 CERF Fuel	8,116	9,450	10,817	11,575
1023002.57655 CERF Maintenance & Repair	5,810	3,777	3,777	5,499
1023002.57670 CERF Rental Charges	15,558	21,420	21,420	21,420
Operating Expenses Total	86,689	134,597	135,964	145,391
TOTAL BUILDING INSPECTION EXPENDITURES	806,219	912,444	851,167	1,170,525

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
1012601.51000 Salaries & Wage	739,061	776,677	759,573	1,047,475
1012601.51230 Overtime	30	-	-	-
1012601.52001 Medical Insurance	84,404	113,676	68,524	126,548
1012601.52020 Other Insurance & Benefits	12,428	12,904	9,717	17,311
1012601.52100 Social Security Contributions	53,410	52,430	42,498	75,787
1012601.52200 Retirement Contributions	42,879	40,289	32,452	57,770
1012601.52330 Worker's Compensation	1,788	2,038	2,038	2,038
1012601.52410 Cell Phone Allowance	261	260	260	260
1012601.52500 Annual Leave Conversion Expens	-	5,855	2,561	5,855
Operating Payroll Total	934,261	1,004,128	917,623	1,333,044
<u>Operating Expenses</u>				
1012601.53800 Software Maintenance Contract	36,234	38,000	38,000	39,520
1012601.53825 Consultants	2,494	50,000	50,000	50,000
1012601.53830 Surveyors	17,250	23,500	23,500	21,150
1012601.53920 Other Contracted Services	-	2,000	2,000	1,800
1012601.53930 Other Professional Services	8,278	10,000	10,000	9,000
1012601.54150 Telephone	155	300	300	300
1012601.55400 Advertising	3,388	5,100	5,100	4,590
1012601.55520 Photocopy	3,082	5,000	5,000	5,000
1012601.55600 Postage & Box Rent	1,960	2,500	2,500	2,500
1012601.55730 Membership & Registrat Fees	2,240	2,000	2,000	1,800
1012601.55920 Meetings	2,943	6,000	6,000	5,400
1012601.55940 Training	6,550	9,000	9,000	8,100
1012601.56112 Computer & Operating Equip	347	800	800	720
1012601.56114 Computer Equip & Software	2,099	2,500	2,500	2,250
1012601.56134 Furniture, Fixtures, Office Eq	549	1,000	1,000	900
1012601.56170 Operating Supplies	3,052	3,000	3,000	2,700
1012601.57650 CERF Fuel	429	870	463	695
1012601.57655 CERF Maintenance & Repair	2,251	718	718	916
Operating Expenses Total	93,300	162,288	161,881	157,341
TOTAL COMMUNITY DEVELOPMENT EXP.	1,833,781	2,078,860	1,930,671	2,660,910



COUNTY CLERK & RECORDER

Mission Statement				
The mission is to provide vehicle registrations and recording services to La Plata County citizens, businesses and interested parties in an efficient, accurate and friendly manner.				
Services Provided				
This cost center is to support the Recording and Motor Vehicle Departments. The Recording Department is responsible for recording, imaging, indexing, retrieving, and coping public documents and issuing Marriage and Civil Union Licenses. The Motor Vehicle Department is responsible for registering and titling vehicles in La Plata County.				
Overview & FTE's				
General Support Required (\$135,221)				FTE's 17
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1010201.42331 Clerk's Restrict HB 1119 Fees	19,907	17,000	16,000	16,000
1010201.42334 Clerk's Fees	1,883,571	1,600,000	1,600,000	1,600,000
1010201.44321 ERTB Grant	212,413	-	-	-
Operating Revenue Total	2,115,891	1,617,000	1,616,000	1,616,000
<u>Operating Payroll</u>				
1010201.51000 Salaries & Wage	752,491	788,731	771,362	961,415
1010201.51120 Temporary Salaries	-	-	-	50,000
1010201.51230 Overtime	3,083	5,000	4,531	5,000
1010201.52001 Medical Insurance	170,113	184,764	143,224	174,376
1010201.52020 Other Insurance & Benefits	16,025	16,212	13,442	17,645
1010201.52100 Social Security Contributions	53,479	52,779	47,341	69,754
1010201.52200 Retirement Contributions	45,325	45,735	40,035	58,265
1010201.52330 Worker's Compensation	1,032	1,098	1,098	1,098
1010201.52500 Annual Leave Conversion Expens	-	5,808	4,637	5,808
Operating Payroll Total	1,041,549	1,100,128	1,025,670	1,343,360
<u>Operating Expenses</u>				
1010201.53800 Software Maintenance Contract	16,228	22,600	22,600	31,000
1010201.53805 Scanning/Imaging	-	5,000	5,000	5,000
1010201.53808 ERTB Grant Expenditures	212,413	-	-	-
1010201.54150 Telephone	5,548	6,000	6,000	6,000
1010201.54410 Building Rent	7,200	7,200	7,200	7,200
1010201.55520 Photocopy	4,059	4,500	5,500	7,000
1010201.55600 Postage & Box Rent	38,727	55,000	60,000	62,000
1010201.55725 Dues & Subscriptions	2,472	3,000	2,800	2,520
1010201.55940 Training	1,612	2,000	2,000	1,800
1010201.56170 Operating Supplies	10,069	14,000	14,000	12,600
1010201.57650 CERF Fuel	148	525	132	463
1010201.57655 CERF Maintenance & Repair	457	-	-	-
1010201.57670 CERF Rental Charges	1,920	1,836	1,836	1,836
Operating Expenses Total	300,854	121,661	127,068	137,419
TOTAL CLERK & RECORDER EXPENDITURES	1,342,403	1,221,789	1,152,738	1,480,779

Mission Statement				
The mission is to conduct elections according to state statute, encourage voter participation and allow our citizens the right to exercise their civic responsibilities.				
Services Provided				
This cost center is to support the Elections Department. The department is highly committed to accuracy, integrity and transparency of all election processes.				
Overview & FTE's				
General Support Required				FTE's
\$357,485				1
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1010251.46140 Election reimbursement	101,733	100,000	90,000	100,000
Operating Revenue Total	101,733	100,000	90,000	100,000
<u>Operating Payroll</u>				
1010251.51000 Salaries & Wage	64,015	67,610	66,121	76,502
1010251.51230 Overtime	1,753	7,000	1,171	5,000
1010251.52001 Medical Insurance	14,868	14,812	12,192	14,884
1010251.52020 Other Insurance & Benefits	1,164	1,120	927	1,178
1010251.52100 Social Security Contributions	4,595	4,889	4,004	5,474
1010251.52200 Retirement Contributions	3,817	3,788	3,472	5,355
1010251.52330 Worker's Compensation	93	94	94	94
1010251.52500 Annual Leave Conversion Expens	-	498	398	498
Operating Payroll Total	90,306	99,811	88,378	108,985
<u>Operating Expenses</u>				
1010251.53800 Software Maintenance Contract	106,059	86,500	86,500	95,000
1010251.53890 Election Judges Reimbursement	20,449	100,000	100,000	67,500
1010251.53920 Other Contracted Services	-	-	-	22,500
1010251.54150 Telephone	2,637	3,000	3,000	3,000
1010251.55400 Advertising	944	3,000	3,000	1,800
1010251.55500 Printing	62,187	100,000	100,000	72,000
1010251.55600 Postage & Box Rent	15,536	55,000	60,000	75,000
1010251.55940 Training	3,980	4,000	4,000	3,600
1010251.56125 Equipment & Supplies-Non Captl	-	9,995	9,995	-
1010251.56170 Operating Supplies	9,549	9,000	9,000	8,100
Operating Expenses Total	221,343	370,495	375,495	348,500
TOTAL CLERK ELECTIONS EXPENDITURES	311,649	470,306	463,873	457,485

Mission Statement				
The mission of the La Plata County Coroner's office is to investigate all deaths in the county as required by State statute by on-scene investigation, ensuring that autopsies are performed when needed to determine cause and manner of death.				
Services Provided				
Duties of the Office: To determine the cause and manner of death through investigation, to collect, process and record toxicology tests and to maintain complete records on all investigations.				
Overview & FTE's				
General Support Required				FTE's
\$637,381				3
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1021002.47861 Refund/Reimbursement	564	-	-	-
Operating Revenue Total	564	-	-	-
<u>Operating Payroll</u>				
1021002.51000 Salaries & Wage	64,763	113,334	110,838	226,062
1021002.51120 Temporary Salaries	56,011	41,250	35,630	30,000
1021002.51230 Overtime	529	-	469	-
1021002.52001 Medical Insurance	9,969	27,900	18,783	37,748
1021002.52020 Other Insurance & Benefits	1,147	2,400	1,635	3,642
1021002.52100 Social Security Contributions	9,126	11,673	9,524	16,029
1021002.52200 Retirement Contributions	4,382	6,887	5,635	13,491
1021002.52330 Worker's Compensation	510	520	520	520
1021002.52500 Annual Leave Conversion Expens	-	449	358	449
Operating Payroll Total	146,436	204,413	183,393	327,941
<u>Operating Expenses</u>				
1021002.53410 Autopsy Facility	25,632	-	-	3,500
1021002.53420 Forensic Pathology	134,850	100,000	100,000	185,000
1021002.53650 Other Medical Services	-	500	500	10,000
1021002.53920 Other Contracted Services	7,816	1,500	1,500	2,700
1021002.54102 Electric	-	3,000	1,700	1,836
1021002.54110 Water & Sewer	-	1,700	1,200	1,296
1021002.54150 Telephone	15	10	10	10
1021002.54212 Waste Disposal	-	-	-	300
1021002.55600 Postage & Box Rent	323	100	100	300
1021002.55725 Dues & Subscriptions	1,755	2,000	2,000	2,700
1021002.55805 Travel	-	500	500	900
1021002.55901 Transport	-	1,000	1,000	900
1021002.55940 Training	7,273	15,000	15,000	18,000
1021002.56112 Computer & Operating Equip	-	-	-	1,350
1021002.56170 Operating Supplies	14,524	17,500	17,500	18,000
1021002.56192 Toxicology	25,090	20,000	20,000	27,000
1021002.57650 CERF Fuel	8,157	7,775	12,245	14,535
1021002.57655 CERF Maintenance & Repair	2,426	3,354	3,354	5,681
1021002.57670 CERF Rental Charges	12,683	15,432	15,432	15,432
Operating Expenses Total	240,544	189,371	192,041	309,440
<u>Capital Outlay</u>				
1021002.59408 Capital Outlay - Coroner	35,463	-	-	-
Capital Outlay Total	35,463	-	-	-
TOTAL COUNTY CORONER EXPENDITURES	422,442	393,784	375,434	637,381

Mission Statement				
Emergency management seeks to promote safer, less vulnerable communities with the capacity to cope with hazards and disasters. The La Plata County Office of Emergency Management will ensure, through coordination with County and Local shareholders that the county is prepared to respond to, and recover from, all natural and man-made emergencies. This office will provide the leadership and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery throughout La Plata County.				
Services Provided				
In addition to developing response plans and mitigation information Department personnel respond to and assist with all kinds of emergencies and disasters both manmade and natural that could or do affect the people, property and infrastructure within the County.				
Overview & FTE's				
General Support Required \$605,537				FTE's 3
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1024012.43101 City Dur. Wildfire Mit. Contr	-	63,157	63,157	63,157
1024012.44308 Office of Emergency Managem't	73,000	67,000	67,000	67,000
1024012.44355 COSWAP Grant	-	-	-	978,032
1024012.44603 FEMA Public Assistance-COVID	196,131	-	-	-
1024012.44607 American Rescue Plan Funding	-	10,920,270	-	-
1024012.44609 COVID-19 Funding CARES (CVRF)	30,452	-	-	-
Operating Revenue Total	299,582	11,050,427	130,157	1,108,189
<u>Operating Payroll</u>				
1024012.51000 Salaries & Wage	120,323	235,729	230,538	259,841
1024012.52001 Medical Insurance	10,554	34,512	17,300	22,492
1024012.52020 Other Insurance & Benefits	1,465	3,432	2,157	3,212
1024012.52100 Social Security Contributions	8,894	17,103	12,153	19,248
1024012.52200 Retirement Contributions	5,975	11,508	8,247	12,992
1024012.52330 Worker's Compensation	394	656	656	656
1024012.52500 Annual Leave Conversion Expens	-	1,736	1,386	1,736
Operating Payroll Total	147,604	304,676	272,436	320,177
<u>Operating Expenses</u>				
1024012.53920 Other Contracted Services	10,165	11,000	11,000	13,500
1024012.53930 Other Professional Services	6,100	10,000	10,000	9,000
1024012.54150 Telephone	6,375	5,000	5,000	7,500
1024012.55200 Fire Control Insurance Pool	26,945	26,000	26,000	26,000
1024012.55400 Advertising	-	50	50	9,000
1024012.55500 Printing	-	1,500	1,500	9,000
1024012.55725 Dues & Subscriptions	421	200	200	1,800
1024012.55920 Meetings	181	2,000	2,000	9,000
1024012.55940 Training	808	3,000	3,000	9,000
1024012.56114 Computer Equip & Software	10,366	15,000	15,000	13,500
1024012.56125 Equipment & Supplies-Non Captl	-	5,000	5,000	9,000
1024012.56134 Furniture, Fixtures, Office Eq	13,519	10,000	10,000	9,000
1024012.56143 DNR Forest Restoration	-	15,000	15,000	13,500
1024012.56167 OEM Supplies	8,833	2,000	2,000	9,000
1024012.56168 OEM Grant Expenses	1,559	12,000	12,000	12,000
1024012.56169 Multi-Hazard ID & Risk Expense	-	-	-	50,000
1024012.56170 Operating Supplies	2,008	7,500	7,500	9,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1024012.56195 Wildfire Mitigation	-	150,000	150,000	150,000
1024012.56813 Ute Pass Fire	-	-	-	5,000
1024012.56814 Perins Peak Fire	-	-	-	5,000
1024012.56815 Bears Dance Fire	-	-	-	500
1024012.57650 CERF Fuel	2,272	3,725	2,323	3,602
1024012.57655 CERF Maintenance & Repair	6,410	2,950	2,950	2,016
1024012.57670 CERF Rental Charges	5,748	-	-	-
Operating Expenses Total	101,710	281,925	280,523	384,918
<u>Other Uses</u>				
1024012.53840 Emerg. Operation Plan Update	26,669	-	-	-
1024012.53996 American Rescue Plan Expense	-	10,920,270	-	-
1024012.56809 COVID-19 Response Exp.	380,641	-	-	-
Other Uses Total	407,309	10,920,270	-	-
<u>Public Service Contributions</u>				
1024012.53460 COSWAP Grant Expenditures	-	-	-	1,008,632
Public Service Contributions Total	-	-	-	1,008,632
TOTAL EMERGENCY MANAGEMENT EXPENDITURES	656,624	11,506,871	552,959	1,713,726

Mission Statement
The Mission of Extension is to provide information and education, and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado. Colorado State University empowers Coloradans to address important and emerging community issues using dynamic, science-based educational resources.

Services Provided
4-H programs including: Youth development through traditional clubs and school programming; STEM (Science, Technology, Engineering and Math) education and outreach; and the La Plata County Fair. Horticulture and Agriculture programs including: Horticulture/Gardening/Farming/Natural Resource management education and answering of questions; Workshops related to food production, gardening, ornamental horticulture, and weed and animal management; Colorado Master Gardener program and volunteer management; and Coordination of local Food awareness events. Family and Consumer Science programs including: Food Preservation/Money Management/Healthy Living education and answering of questions; Classes and programs related to above mentioned topics; and Random Awareness.

Overview & FTE's
General Support Required \$92,374

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Expenses				
1012251.53110 Contracted Employee Services	58,940	60,381	60,381	72,224
1012251.54150 Telephone	533	1,500	1,500	1,000
1012251.55520 Photocopy	3,676	3,300	3,300	4,000
1012251.55600 Postage & Box Rent	294	500	500	500
1012251.55730 Membership & Registrat Fees	598	1,000	1,000	900
1012251.55940 Training	1,989	6,000	6,000	5,400
1012251.56114 Computer Equip & Software	99	1,000	1,000	900
1012251.56121 Educational Supplies	1,822	730	730	720
1012251.56170 Operating Supplies	2,718	1,700	1,700	1,665
1012251.57650 CERF Fuel	664	1,050	2,177	1,389
1012251.57655 CERF Maintenance & Repair	1,052	1,822	1,822	916
1012251.57670 CERF Rental Charges	2,202	-	1,100	2,760
Operating Expenses Total	74,587	78,983	81,210	92,374
TOTAL EXTENSION OFFICE EXPENDITURES	74,587	78,983	81,210	92,374

Mission Statement				
The mission of the General Services Department is to provide fleet, facility, and event management services to La Plata County residents, employees and visitors so they can live, work and recreate in a safe and healthy environment.				
Services Provided				
Facilities maintenance, preventative maintenance, custodial service, snow removal and grounds keeping services for all La Plata County Facilities. Assisting in recycling, energy conservation, and sustainability as it relates to County operations. Assisting in development and oversight for County construction projects. Safety and security services related to access control, security & fire systems, and ADA compliance.				
Overview & FTE's				
General Support Required				FTE's
\$2,454,217				20
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012151.44344 Cost Allocation Revenue	36,628	42,945	42,945	53,017
1012151.46190 Utility Allocation Revenue-DA	15,833	17,000	17,000	17,000
1012151.47110 Courthouse Rent - DA	126,055	126,055	126,055	126,055
1012151.47127 10 Burnett Rent - 3rd Floor	25,399	33,231	33,231	33,231
Operating Revenue Total	203,915	219,231	219,231	229,303
<u>Operating Payroll</u>				
1012151.51000 Salaries & Wage	766,366	923,146	902,817	1,196,132
1012151.51120 Temporary Salaries	-	15,100	12,055	19,200
1012151.51230 Overtime	3,861	4,000	9,289	5,000
1012151.52001 Medical Insurance	104,955	178,900	104,218	172,564
1012151.52020 Other Insurance & Benefits	14,142	17,752	13,120	20,120
1012151.52100 Social Security Contributions	56,935	64,241	57,756	87,959
1012151.52200 Retirement Contributions	45,870	51,394	45,756	70,194
1012151.52330 Worker's Compensation	26,367	29,750	29,750	29,750
1012151.52410 Cell Phone Allowance	391	260	260	260
1012151.52500 Annual Leave Conversion Expens	-	6,797	1,195	6,797
Operating Payroll Total	1,018,887	1,291,340	1,176,214	1,607,976
<u>Operating Expenses</u>				
1012151.53800 Software Maintenance Contract	9,995	19,950	21,000	21,650
1012151.53920 Other Contracted Services	255,314	222,815	275,000	264,000
1012151.53930 Other Professional Services	2,205	6,000	18,000	16,200
1012151.54102 Electric	149,064	134,750	148,740	166,600
1012151.54106 Gas	22,583	32,125	28,400	33,112
1012151.54108 Grassy Mountain Electricity	3,628	4,000	4,200	6,350
1012151.54110 Water & Sewer	34,162	36,700	32,000	36,459
1012151.54150 Telephone	10,947	6,600	12,893	13,950
1012151.54212 Waste Disposal	6,121	6,350	6,761	7,350
1012151.54315 Equip Repair & Maint - Non-Mv	3,056	5,000	5,000	4,500
1012151.54350 Repair & Maintenance	208,061	355,500	331,750	321,584
1012151.54360 Accessibility Renovations	-	20,000	20,000	18,000
1012151.54364 Federal CrtHouse Maintenance	-	2,000	2,000	1,800
1012151.54419 Owner's Association Dues	12,500	7,000	12,499	13,000
1012151.55520 Photocopy	-	500	500	500
1012151.55600 Postage & Box Rent	-	75	75	75
1012151.55940 Training	-	5,000	5,000	4,500

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1012151.56110 Clothing & Uniforms	2,593	5,000	4,500	4,500
1012151.56134 Furniture, Fixtures, Office Eq	-	1,000	1,000	1,800
1012151.56152 Jail Site Clean Up	1,155	40,000	10,000	50,000
1012151.56154 Janitorial Supplies	20,529	20,000	22,500	22,500
1012151.56170 Operating Supplies	2,182	3,000	3,000	2,700
1012151.57650 CERF Fuel	10,099	9,955	10,543	16,751
1012151.57655 CERF Maintenance & Repair	11,199	24,209	24,209	45,635
1012151.57670 CERF Rental Charges	780	2,028	2,028	2,028
1012151.59135 Capital Outlay Op Equip	45,890	-	-	-
Operating Expenses Total	812,061	969,557	1,001,598	1,075,544
TOTAL FACILITIES & GROUNDS EXPENDITURES	1,830,948	2,260,897	2,177,813	2,683,520

Mission Statement				
To provide the community with facilities for professional, community and recreational activities; to maintain and improve the Fairgrounds and buildings to enhance user success in events and programs; and to market the Fairgrounds effectively in an effort to maximize use of the facilities and service to the community and generate reasonable revenue.				
Services Provided				
The Fairgrounds & Event Center is located on 32 acres in the heart of Durango and is a center for diverse community activity. The facility includes a 10,000 square foot exhibit hall, 5 spacious meeting rooms, a rodeo and concert arena seating for 1600, a 33,000 square foot covered pavilion for livestock shows and exercising horses, 2 lighted baseball fields and open space for outdoor and recreational activities. Year-round activities at the Fairgrounds include business meetings, social functions, consumer shows, hobby events, auctions, trade shows, bazaars, carnivals, equestrian activities, rodeos, livestock events, The La Plata County Fair, Durango Fiesta Days, baseball games and tournaments, soccer games and tournaments, and fitness classes.				
Overview & FTE's				
General Support Required				FTE's
\$772,723				5
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1051105.47142 Fairgrounds-Pavillion Rent	368	700	1,000	1,000
1051105.47144 Fairgrounds-Stall Rent	11,261	10,000	9,000	10,000
1051105.47146 Fairgrounds-Arena Rent	4,971	6,000	12,000	15,000
1051105.47149 Fairgrounds – RV Rent	23,352	17,000	19,000	19,000
1051105.47150 Fairgrounds-Other Rent	27,958	25,000	20,000	25,000
1051105.47152 Fairgrounds-Exhibit Hall Rent	47,953	35,000	40,000	44,000
1051105.47154 Fairgrounds House Rent	26,601	27,384	27,384	27,384
1051105.47178 Extension Building Rent	10,281	13,000	20,000	22,000
1051105.47861 Refund/Reimbursement	360	-	-	-
Operating Revenue Total	153,104	134,084	148,384	163,384
<u>Operating Payroll</u>				
1051105.51000 Salaries & Wage	248,272	271,421	265,444	345,028
1051105.51120 Temporary Salaries	2,554	6,270	2,401	43,414
1051105.51230 Overtime	2,133	-	3,698	-
1051105.52001 Medical Insurance	36,876	44,364	42,067	62,460
1051105.52020 Other Insurance & Benefits	4,876	5,020	4,200	6,534
1051105.52100 Social Security Contributions	18,587	19,152	16,443	28,277
1051105.52200 Retirement Contributions	14,677	15,283	13,078	21,617
1051105.52330 Worker's Compensation	10,298	10,705	10,705	10,705
1051105.52500 Annual Leave Conversion Expens	-	1,999	1,345	1,999
Operating Payroll Total	338,274	374,214	359,383	520,033
<u>Operating Expenses</u>				
1051105.53800 Software Maintenance Contract	3,168	3,750	3,750	3,750
1051105.53825 Consultants	-	4,000	-	4,000
1051105.53920 Other Contracted Services	11,672	11,015	11,015	55,394
1051105.54102 Electric	41,927	45,125	46,875	50,625
1051105.54106 Gas	15,514	18,025	16,500	24,000
1051105.54110 Water & Sewer	65,965	57,375	67,975	73,413
1051105.54150 Telephone	2,757	2,100	3,000	3,000
1051105.54212 Waste Disposal	13,164	13,400	14,400	14,500
1051105.54350 Repair & Maintenance	35,124	80,000	80,000	82,800
1051105.55600 Postage & Box Rent	64	100	100	100

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1051105.55730 Membership & Registrat Fees	1,550	1,500	1,500	1,350
1051105.55940 Training	262	2,500	2,500	2,250
1051105.56110 Clothing & Uniforms	-	1,000	950	900
1051105.56134 Furniture, Fixtures, Office Eq	3,074	10,500	15,000	9,450
1051105.56154 Janitorial Supplies	12,892	20,000	13,000	18,000
1051105.56170 Operating Supplies	4,512	2,500	2,500	2,250
1051105.56180 Special Events & Productions	748	2,500	2,500	2,250
1051105.56261 Bulk Fuel- Fairgrounds	4,807	6,100	6,100	5,490
1051105.57650 CERF Fuel	2,930	6,855	3,909	11,241
1051105.57655 CERF Maintenance & Repair	11,011	23,773	23,773	21,443
1051105.57670 CERF Rental Charges	18,756	29,868	29,868	29,868
1051105.58502 Fairboard	15,000	-	-	-
Operating Expenses Total	264,898	341,986	345,215	416,074
TOTAL FAIRGROUNDS EXPENDITURES	603,172	716,200	704,598	936,107

Mission Statement				
The purpose of the Finance Department is to promote sound fiscal management, to manage the County's finance and accounting processes to ensure the proper stewardship of taxpayer funds and the safeguarding of the County assets.				
Services Provided				
Essential services include general finance, accounting, payroll, auditing, grant administration, inventory management, budgetary development, and fixed asset management.				
Overview & FTE's				
General Support Required				FTE's
\$1,008,892				7.25
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012301.44344 Cost Allocation Revenue	7,896	12,399	12,399	12,349
Operating Revenue Total	7,896	12,399	12,399	12,349
<u>Operating Payroll</u>				
1012301.51000 Salaries & Wage	469,337	565,071	552,628	596,425
1012301.52001 Medical Insurance	83,382	110,166	66,518	92,782
1012301.52003 Employee Insurance Clearing	819	-	1,588	-
1012301.52020 Other Insurance & Benefits	8,123	9,581	6,960	9,902
1012301.52100 Social Security Contributions	32,475	36,831	29,146	42,695
1012301.52200 Retirement Contributions	23,965	27,186	21,671	33,118
1012301.52330 Worker's Compensation	818	959	959	959
1012301.52500 Annual Leave Conversion Expens	-	4,111	3,763	4,111
Operating Payroll Total	618,919	753,905	683,233	779,991
<u>Operating Expenses</u>				
1012301.53310 Auditing	81,175	86,000	86,500	126,144
1012301.53311 Special Projects	-	5,000	-	5,676
1012301.53800 Software Maintenance Contract	32,964	40,000	33,200	50,458
1012301.53930 Other Professional Services	16,700	51,500	15,000	23,274
1012301.54150 Telephone	220	600	100	757
1012301.55400 Advertising	1,486	2,000	1,500	2,271
1012301.55600 Postage & Box Rent	2,058	2,500	2,250	3,154
1012301.55725 Dues & Subscriptions	1,888	2,000	1,950	2,271
1012301.55920 Meetings	348	3,000	2,500	3,406
1012301.55940 Training	1,799	8,000	8,000	9,082
1012301.56114 Computer Equip & Software	116	4,000	3,300	4,541
1012301.56134 Furniture, Fixtures, Office Eq	9,974	4,000	4,000	4,541
1012301.56170 Operating Supplies	4,115	5,000	4,900	5,675
1012301.57560 Miscellaneous Expense	7,514	-	-	-
Operating Expenses Total	160,356	213,600	163,200	241,250
TOTAL FINANCE EXPENDITURES	779,275	967,505	846,433	1,021,241

Mission Statement				
The La Plata County Department of Human Resources believes that employees are our most valuable resource. In support of this belief we are committed to applying and maintaining the best practices in all areas of human resource management. It is our goal to assist La Plata County in building an efficient and accountable organization by providing the highest level of service and responsiveness to all internal and external customers and; to recruit, maintain and develop a high quality, diverse and accountable workforce by continually looking for ways to improve the quality, effectiveness and efficiency of our services.				
Services Provided				
Salary Administration, Performance Management, Benefits and Medical Fund Administration, Recruiting, Employee Training, Employee Relations, and Compliance.				
Overview & FTE's				
General Support Required \$859,109				FTE's 4.75
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012451.44344 Cost Allocation Revenue	36,224	34,506	34,506	42,823
Operating Revenue Total	36,224	34,506	34,506	42,823
<u>Operating Payroll</u>				
1012451.51000 Salaries & Wage	308,547	334,307	326,945	428,899
1012451.52001 Medical Insurance	63,258	69,280	52,021	71,676
1012451.52020 Other Insurance & Benefits	5,157	5,649	4,553	6,915
1012451.52100 Social Security Contributions	21,487	20,814	19,071	30,106
1012451.52200 Retirement Contributions	21,744	21,909	19,243	25,463
1012451.52330 Worker's Compensation	620	646	646	646
1012451.52410 Cell Phone Allowance	782	780	780	780
1012451.52420 Employee Child Care Assist	3,300	9,000	-	-
1012451.52500 Annual Leave Conversion Expens	-	2,552	1,589	2,552
Operating Payroll Total	424,895	464,937	424,849	567,037
<u>Operating Expenses</u>				
1012451.53100 Employ Developmt & Training	41,212	71,000	71,000	63,900
1012451.53610 Patient-Centered Outcome Fee	2,353	1,740	2,229	2,500
1012451.53630 Employee Health Clinic	34,925	-	-	-
1012451.53800 Software Maintenance Contract	29,197	35,500	43,647	41,500
1012451.53825 Consultants	40,350	46,500	37,250	46,500
1012451.53826 Recruitment	55,822	40,000	76,000	73,800
1012451.53930 Other Professional Services	12,037	19,500	19,500	23,220
1012451.54150 Telephone	51	75	75	75
1012451.55520 Photocopy	2,959	3,500	3,500	3,500
1012451.55600 Postage & Box Rent	325	450	450	450
1012451.55722 Employee Wellness Programs	2,586	10,000	6,500	9,000
1012451.55725 Dues & Subscriptions	6,219	8,000	8,000	7,200
1012451.55940 Training	290	5,000	1,500	4,500
1012451.56134 Furniture, Fixtures, Office Eq	640	-	-	-
1012451.56170 Operating Supplies	7,610	10,000	3,000	9,000
1012451.56177 Awards/Employee Recognition	17,748	27,500	27,500	24,750
1012451.57000 Employee Tuition Reimbursement	2,249	25,000	3,000	25,000
Operating Expenses Total	256,573	303,765	303,151	334,895
TOTAL HUMAN RESOURCES EXPENDITURES	681,468	768,702	727,999	901,932

Mission Statement				
The mission of the Information Technology Department is to provide IT strategic vision, leadership and enterprise solutions through the implementation & support of hardware, software, web-based services and geospatial mapping/land based data services to residents, designated agencies, businesses and La Plata County staff, so they can make informed decisions, meet their objectives and conduct business in an efficient manner.				
Services Provided				
The principle purpose of budget considerations were to identify needs to assist us in providing support, security and infrastructure to La Plata County staff through efficient and uninterrupted access to the technology tools they need.				
Overview & FTE's				
General Support Required \$1,923,393				FTE's 13
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012401.43120 Durango Cost Share Reimb	13,745	6,500	6,500	6,500
1012401.44344 Cost Allocation Revenue	39,811	55,264	55,264	61,551
1012401.46120 GIS Charges for Services	1,235	2,250	2,250	2,250
Operating Revenue Total	54,791	64,014	64,014	70,301
<u>Operating Payroll</u>				
1012401.51000 Salaries & Wage	1,039,407	1,095,573	1,071,447	1,196,747
1012401.51120 Temporary Salaries	-	3,500	1,389	3,500
1012401.52001 Medical Insurance	152,246	169,764	118,641	157,748
1012401.52020 Other Insurance & Benefits	15,929	16,039	11,885	16,840
1012401.52100 Social Security Contributions	75,329	73,676	60,222	86,161
1012401.52200 Retirement Contributions	61,274	61,006	49,893	71,778
1012401.52330 Worker's Compensation	2,269	2,569	2,569	2,569
1012401.52410 Cell Phone Allowance	200	260	260	520
1012401.52500 Annual Leave Conversion Expens	-	8,067	4,532	8,067
Operating Payroll Total	1,346,655	1,430,453	1,320,838	1,543,929
<u>Operating Expenses</u>				
1012401.53800 Software Maintenance Contract	196,421	235,000	235,000	235,000
1012401.53930 Other Professional Services	28,600	30,000	30,000	36,000
1012401.54150 Telephone	25,605	30,000	30,000	30,000
1012401.54315 Equip Repair & Maint - Non-Mv	684	7,975	7,975	2,210
1012401.55520 Photocopy	3,102	2,000	2,000	2,000
1012401.55940 Training	5,848	20,000	20,000	18,000
1012401.56114 Computer Equip & Software	131,183	105,000	105,000	90,000
1012401.56170 Operating Supplies	22,909	20,000	20,000	13,500
1012401.56252 Wide Area Network Projects	27,490	20,000	20,000	22,500
1012401.57650 CERF Fuel	230	-	497	556
1012401.57655 CERF Maintenance & Repair	1,092	-	-	-
1012401.57670 CERF Rental Charges	516	-	-	-
Operating Expenses Total	443,679	469,975	470,472	449,766
TOTAL IT EXPENDITURES	1,790,334	1,900,428	1,791,310	1,993,694

Overview & FTE's				
General Support Required \$238,215				
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1031523.48315 Transfer in from JST-Landfill	10,000	10,000	10,000	10,000
Operating Revenue Total	10,000	10,000	10,000	10,000
<u>Operating Expenses</u>				
1031523.53815 Convenience Ctr Oper Contract	64,545	85,000	85,000	85,000
1031523.53930 Other Professional Services	4,762	9,300	9,300	8,370
1031523.54102 Electric	1,561	2,000	1,500	3,000
1031523.56140 Grading & Maint-Durango LF	4,326	10,000	28,000	28,000
1031523.56142 Grading & Maint - Other LF	40,570	60,000	254,043	79,410
1031523.56160 Monitor & Groundwater-Dgo LF	7,896	8,000	16,000	16,000
1031523.56162 Monitor & Groundwatr-Other LF	20,433	19,256	28,435	28,435
Operating Expenses Total	144,092	193,556	422,278	248,215
TOTAL LANDFILL CLOSURE EXPENDITURES	144,092	193,556	422,278	248,215



OLD MAIN PROFESSIONAL BUILDING

Overview & FTE's				
General Support Required				
\$40,017				
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Expenses</u>				
1012161.54102 Electric	7,218	9,275	10,000	10,800
1012161.54106 Gas	3,646	4,625	5,200	5,616
1012161.54110 Water & Sewer	3,949	5,150	4,000	4,320
1012161.54150 Telephone	1,171	1,000	1,000	1,000
1012161.54212 Waste Disposal	1,086	175	260	281
1012161.54350 Repair & Maintenance	10,684	7,000	9,000	18,000
TOTAL OMPO EXPENDITURES	27,754	27,225	29,460	40,017

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1070011.44330 CDBG Region 9 Grant Funds	281,523	430,000	430,000	430,000
Operating Revenue Total	281,523	430,000	430,000	430,000
<u>Operating Expenses</u>				
1070011.58104 CDBG Region 9 Ecom Develop	281,523	430,000	430,000	430,000
TOTAL PASS THRU EXPENDITURES	281,523	430,000	430,000	430,000

Mission Statement				
To safeguard public funds by acquiring goods and services for the best price; assure that responsible vendors are given a fair opportunity to compete for the County's business; manage public bid and contract administration; and dispose of surplus, obsolete or damaged equipment and supplies in a safe, clean environmentally responsible way.				
Services Provided				
To bid, select and procure supplies and general services in a timely fashion; manage bidding and contracting for professional services and capital projects; provide contract management support to project managers; administer disposition of county property; manage new asset tracking; and develop recommended changes to the Procurement Code.				
Overview & FTE's				
General Support Required \$196,096				FTE's 2
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012501.44344 Cost Allocation Revenue	10,532	10,971	10,971	9,535
Operating Revenue Total	10,532	10,971	10,971	9,535
<u>Operating Payroll</u>				
1012501.51000 Salaries & Wage	117,186	121,674	118,995	144,477
1012501.51120 Temporary Salaries	-	-	-	25,000
1012501.52001 Medical Insurance	7,657	7,628	6,280	7,664
1012501.52020 Other Insurance & Benefits	2,108	1,993	1,610	2,146
1012501.52100 Social Security Contributions	8,791	8,668	7,579	10,940
1012501.52200 Retirement Contributions	5,820	5,791	5,031	7,224
1012501.52330 Worker's Compensation	159	169	169	169
1012501.52410 Cell Phone Allowance	261	260	260	260
1012501.52500 Annual Leave Conversion Expens	-	896	-	896
Operating Payroll Total	141,980	147,079	139,924	198,776
<u>Operating Expenses</u>				
1012501.54150 Telephone	-	80	-	80
1012501.55400 Advertising	1,190	1,900	900	1,710
1012501.55520 Photocopy	-	1,325	-	1,325
1012501.55600 Postage & Box Rent	-	50	-	50
1012501.55725 Dues & Subscriptions	280	400	-	360
1012501.55920 Meetings	-	200	-	180
1012501.55940 Training	360	2,500	500	2,250
1012501.56170 Operating Supplies	649	1,000	500	900
Operating Expenses Total	2,479	7,455	1,900	6,855
TOTAL PROCUREMENT EXPENDITURES	144,460	154,534	141,824	205,631

Mission Statement				
Support for public service agencies providing services to the citizens of La Plata County that are related to some activity that the County is statutorily mandated to perform and/or have an influence on the County's provision of services.				
Overview & FTE's				
General Support Required \$2,737,587				
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1070011.41460 Lodger's Tax	924,416	550,000	550,000	550,000
1070011.43140 Wildlife Svcs (Predator Reimb)	-	3,900	3,900	3,900
1070011.44333 Opioid Planning Grant Rev	1,402	-	-	-
1070011.44340 Small Bus. Relief Program Rev	489,734	-	-	-
1070012.42379 Animal Control Fines	2,275	1,000	1,000	1,000
Operating Revenue Total	1,417,827	554,900	554,900	554,900
<u>Operating Expenses</u>				
1070011.55720 Dues - SW Council Of Gov	-	85,617	85,617	-
1070011.58012 DATO Lodger'S Tax Collection	924,416	550,000	550,000	550,000
1070011.58015 Four Corners Office Of Resourc	18,000	19,000	19,000	24,000
1070011.58016 La Plata Economic Development	66,000	70,000	70,000	70,000
1070011.58020 Wildlife Adapted Partnership	42,000	42,000	42,000	50,000
1070011.58108 Ft Lewis Co. Small Bus Dev Ctr	10,000	10,000	10,000	10,000
1070011.58117 Opioid Planning Grant Exp	1,274	-	-	-
1070011.58201 Recreation Scholarships	2,144	2,500	2,500	2,500
1070012.58023 Animal Cruelty Contingency	-	5,000	5,000	5,000
1070012.58024 Humane Society Operations	99,090	99,090	99,090	144,000
1070012.58028 Humane Society-Animal Control	177,030	177,030	177,030	227,585
1070012.58030 Living/W Wildlife Advisory Bd	1,581	2,500	2,500	2,500
1070012.58402 Wildlife Svcs (Predator Ctrl)	12,566	11,000	11,000	11,000
1070013.58041 SCCAA Transit-Road Runner	35,206	20,000	20,000	52,043
1070014.58044 AXIS Detox	40,088	40,088	40,088	40,088
1070014.58050 San Juan Basin Health	1,125,440	1,146,143	1,146,143	1,194,219
1070014.58101 Regional Housing Capacity	-	25,000	25,000	195,000
1070014.58111 La Plata Homes Fund	110,288	110,288	110,288	110,288
1070014.58118 LPC Emp Mortg Asst Pgm	-	-	-	200,000
1070014.58422 Axis ATU - SW CO Ment Hlth Cen	162,264	162,264	162,264	162,264
1070015.58220 Southwest LP Library District	25,000	-	-	-
1070024.58430 SW CO Accel Prgm for Entrprns	-	10,000	10,000	20,000
1070024.58436 Mountain Studies Institute	3,000	-	-	3,000
1070024.58444 SCCAA Dial-a-Ride Expansion	-	-	-	33,000
1070025.58502 Fairboard	-	15,000	15,000	15,000
Operating Expenses Total	2,855,387	2,602,520	2,602,520	3,121,487

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Public Service Contributions				
1070011.58116 Small Bus. Relief Program Exp	489,734	-	-	-
1070021.53920 Other Contracted Services	6,500	4,000	4,000	9,500
1070024.58403 Adult Edu Center - GED	2,500	10,000	10,000	-
1070024.58405 Alternative Horizons	2,000	2,500	2,500	2,500
1070024.58408 Community Connections	20,000	20,000	20,000	20,000
1070024.58409 Community Connections Support	10,000	10,000	10,000	10,000
1070024.58410 Companeros: 4 Corners Immigran	2,000	2,000	2,000	3,000
1070024.58411 Durango Food Bank	5,000	15,000	15,000	-
1070024.58413 Housing Solutions for SW	25,000	35,000	35,000	60,000
1070024.58415 Manna-Durango Soup Kitchen	10,000	10,000	10,000	15,000
1070024.58419 Sexual Assault Services	2,500	2,500	2,500	2,500
1070024.58420 SCCAA Senior Services Program	14,000	20,000	20,000	22,500
1070024.58421 SW Center For Independence	5,000	7,000	7,000	7,000
1070024.58425 Southwest Safehouse	10,000	10,000	10,000	-
1070024.58426 VOA Homeless Shelter	10,000	10,000	10,000	-
1070024.58428 Durango Food Bank Commodities	-	8,000	8,000	-
1070024.58429 Big Brothers Big Sisters	1,000	-	-	2,000
1070024.58432 Axis Health - Sen.Reach Progrm	10,000	-	-	-
1070024.58433 Animas Alano Club	2,850	-	-	-
1070024.58434 Axis Health - Lumien Case Mgt	5,000	-	-	-
1070024.58435 Women's Resource Center	2,150	7,000	7,000	7,000
1070024.58437 Axis Health - Espero Housing	-	10,000	10,000	-
1070024.58443 SWCCCC - Hilltop House	-	-	-	10,000
Public Service Contributions Total	635,234	183,000	183,000	171,000
TOTAL PUBLIC SERVICE AGENCY EXPENDITURES	3,490,621	2,785,520	2,785,520	3,292,487

Mission Statement				
To provide a safe and healthy work environment for La Plata County Employees and safeguard the county from losses, utilizing proactive practices that emphasize training, compliance, data-driven risk mitigation, and interdepartmental cooperation.				
Services Provided				
Workers' Compensation, Property, Casualty and Liability insurance, Workplace Safety Compliance, Policy and Procedure Administration, Insurance Risk Analysis, Loss prevention and mitigation, Safety Training, Safety site inspections and audits, accident investigations, Safety equipment inspections and inventory, ergonomic consultations and assessments, Driver's license management.				
Overview & FTE's				
General Support Required \$861,492				FTE's 0
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012701.44344 Cost Allocation Revenue	13,715	14,915	14,915	14,722
1012701.47820 Insurance Refunds	74,069	-	-	-
Operating Revenue Total	87,783	14,915	14,915	14,722
<u>Operating Payroll</u>				
1012701.51000 Salaries & Wage	75,283	79,748	77,992	146,948
1012701.51230 Overtime	501	-	-	-
1012701.52001 Medical Insurance	19,104	19,036	15,696	34,004
1012701.52020 Other Insurance & Benefits	1,335	1,429	1,184	2,991
1012701.52100 Social Security Contributions	4,831	4,667	4,182	9,953
1012701.52200 Retirement Contributions	3,743	3,723	3,250	7,347
1012701.52330 Worker's Compensation	204	222	222	222
1012701.52500 Annual Leave Conversion Expens	-	587	469	587
Operating Payroll Total	105,003	109,411	102,995	202,051
<u>Operating Expenses</u>				
1012701.53822 Driving Record Monitoring	2,340	2,750	2,500	2,750
1012701.54150 Telephone	1	-	-	-
1012701.54335 Insurance Deductible/Repair	71,345	42,000	42,000	45,000
1012701.55210 Prop, Casualty & Liability Ins	416,750	525,000	550,000	602,000
1012701.55725 Dues & Subscriptions	345	425	100	3,713
1012701.55940 Training	1,345	1,500	1,500	2,700
1012701.55942 Safety Program & Training	10,954	9,000	9,000	8,100
1012701.56101 Safety Equipment Reimburs	1,340	5,500	3,000	2,700
1012701.56170 Operating Supplies	2,102	1,500	1,250	1,350
1012701.56193 Ergonomic Safety Equipment	1,986	7,000	7,000	5,850
Operating Expenses Total	508,507	594,675	616,350	674,163
TOTAL RISK MANAGEMENT EXPENDITURES	613,509	704,086	719,345	876,214

Mission Statement				
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.				
Services Provided				
The Administration Division has a wide variety of responsibilities. It also supports the Operations and Detentions Divisions. Responsibilities include front office administration, civil process, emergency management and search and rescue liaison, public information officer, training coordination, victim resources, public fingerprinting, records and concealed weapon permit management. Administration also manages Internal Affairs investigations ,evidence , new hire, transfer and promotional testing.				
Overview & FTE's				
General Support Required				FTE's
\$2,008,139				12.75
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1020002.42381 Gaming / Wildlife Fines	10,992	-	-	-
1020002.42385 Civil Process Fees	26,216	25,000	25,000	25,000
1020002.42705 Fingerprint/Weapon Fee/Permit	71,714	48,000	48,000	48,000
1020002.43115 POST grant reimbursement	9,700	5,000	5,000	5,000
1020002.44323 Sheriff-PO Mental Health Grant	707	11,293	11,293	11,293
1020002.44324 COPS Grant	-	-	-	166,000
1020002.44619 Search & Rescue Tier I	20,092	10,000	10,000	10,000
1020002.47613 Reimbursed Training-Other	70	1,000	1,000	1,000
1020002.47616 SW Post Scholarship	12,314	20,000	20,000	20,000
1020002.47861 Refund/Reimbursement	8,126	-	-	-
1020002.47900 Miscellaneous Revenue	6,388	-	-	-
Operating Revenue Total	166,321	120,293	120,293	286,293
<u>Operating Payroll</u>				
1020002.51000 Salaries & Wage	858,943	940,481	919,770	1,089,368
1020002.51120 Temporary Salaries	8,125	24,000	3,198	24,000
1020002.51230 Overtime	14,723	15,000	9,815	20,000
1020002.52001 Medical Insurance	123,225	142,252	112,752	144,924
1020002.52020 Other Insurance & Benefits	14,247	15,837	12,746	17,214
1020002.52100 Social Security Contributions	62,731	64,867	56,598	78,681
1020002.52200 Retirement Contributions	56,554	59,972	50,895	71,235
1020002.52330 Worker's Compensation	14,892	20,284	20,284	20,284
1020002.52500 Annual Leave Conversion Expens	-	6,925	10,283	6,925
Operating Payroll Total	1,153,440	1,289,618	1,196,341	1,472,631
<u>Operating Expenses</u>				
1020002.53230 COPS Grant Expenditures	-	-	-	166,000
1020002.53800 Software Maintenance Contract	66,987	25,000	25,000	55,000
1020002.53803 Body Camera Software&Equipment	4,150	7,800	7,800	7,800
1020002.53826 Recruitment	100	15,000	15,000	15,000
1020002.53920 Other Contracted Services	36,257	29,000	29,000	33,000
1020002.54102 Electric	19,963	17,900	20,750	24,840
1020002.54106 Gas	8,083	9,900	9,405	12,128
1020002.54110 Water & Sewer	5,708	12,500	7,800	9,072
1020002.54150 Telephone	7,450	7,730	7,730	7,730
1020002.54212 Waste Disposal	2,337	2,025	1,190	2,651
1020002.54320 Equip Repair & Maint - Mv	2,393	1,000	1,000	1,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1020002.54327 Search & Rescue	27,297	10,000	10,000	10,000
1020002.54370 Repair & Maintnenace - Bldg	2,607	5,000	5,000	5,000
1020002.55520 Photocopy	7,574	6,500	6,500	7,000
1020002.55600 Postage & Box Rent	539	4,500	4,500	4,500
1020002.55724 Sheriff Employee Wellness	24,467	6,000	6,000	6,000
1020002.55725 Dues & Subscriptions	1,186	7,200	7,200	8,000
1020002.55920 Meetings	6,520	7,000	7,000	7,000
1020002.55940 Training	104,930	108,000	108,000	120,000
1020002.56110 Clothing & Uniforms	1,455	3,500	3,500	3,500
1020002.56112 Computer & Operating Equip	3,872	3,000	3,000	3,000
1020002.56113 Military Donated Equip Exp.	20,620	10,000	10,000	10,000
1020002.56132 Firearm Supplies	48,383	26,500	26,500	26,500
1020002.56134 Furniture, Fixtures, Office Eq	2,404	2,000	2,000	2,000
1020002.56154 Janitorial Supplies	181	500	500	500
1020002.56170 Operating Supplies	21,199	18,000	21,000	22,000
1020002.56177 Awards/Employee Recognition	2,119	1,000	1,000	1,000
1020002.56184 Supplies-Reserve Officers Prog	-	500	500	500
1020002.56188 Supplies-Victims Services Prog	1,350	1,030	1,030	1,030
1020002.57650 CERF Fuel	10,746	13,665	16,217	16,797
1020002.57655 CERF Maintenance & Repair	12,491	10,856	10,856	29,140
1020002.57670 CERF Rental Charges	42,151	14,112	14,112	14,112
Operating Expenses Total	495,521	386,718	389,090	631,801
Capital Outlay				
1020002.59135 Capital Outlay Op Equip	-	68,500	68,500	190,000
Capital Outlay Total	-	68,500	68,500	190,000
TOTAL SHERIFF'S ADMIN EXPENDITURES	1,648,961	1,744,836	1,653,931	2,294,432



SHERIFF'S OFFICE OPERATIONS

Mission Statement				
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.				
Services Provided				
<p>The La Plata County Sheriff's Office Public Safety Division employs 36 certified Sheriff's deputies: two Lieutenant, six Sergeants, and 27 Deputies, directed by Captain Todd L. Hitti.</p> <p>The Sheriff's Office divides La Plata County into four (4) districts that encompass 1800 plus square miles from San Juan County to the north, the New Mexico state line to the south, Montezuma County to the west and Archuleta County to the east. Patrol deputies conduct the initial criminal investigations on a variety of calls, including crimes against persons, crimes against property and warrant arrests. They enforce DUI and traffic offense violations on county roads and when appropriate on the state highways. They are also available to assist the local fire, ambulance and law enforcement agencies in the county. A few of the entities under the Patrol Division are School Resource Officers, K9 Unit, and SWAT. Patrol for the County is maintained 24 hours a Day, 7 Days a week.</p>				
Overview & FTE's				
General Support Required				FTE's
\$6,062,829				41
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1020102.42352 Law Enforcement Assist Fund	5,428	6,000	6,000	6,000
1020102.42358 Extra Duty Fees	5,100	15,000	5,000	10,000
1020102.42364 Fees - Distrain Warrants	1,040	2,000	2,000	2,000
1020102.42373 Drug Offender's Fees	5,186	7,500	7,500	7,500
1020102.42374 Victim Impact Panel Fees	1,575	5,000	5,000	5,000
1020102.42905 Traffic Fines	16,320	16,000	16,000	16,000
1020102.43100 9-R Contrib Resource Officer	25,000	25,000	25,000	25,000
1020102.44301 CO Responder Grant - Patrol	-	-	-	433,746
1020102.44302 Gaming Funds - SO Patrol	64,519	76,529	76,529	72,474
1020102.44318 Traffic Enforcement Grants	30,825	35,000	35,000	35,000
1020102.44322 Gray&Black Marijuana Grant	16,431	-	35,984	-
Operating Revenue Total	171,424	188,029	214,013	612,720
<u>Operating Payroll</u>				
1020102.51000 Salaries & Wage	2,465,447	3,018,715	2,952,239	3,240,033
1020102.51230 Overtime	138,379	110,000	152,505	165,000
1020102.51234 Swat Overtime	20,539	35,000	38,484	40,000
1020102.51336 Extra Duty Salaries	10,985	15,000	2,170	15,000
1020102.51337 Traffic Enforcement Extra Duty	27,284	35,000	21,652	35,000
1020102.52001 Medical Insurance	422,638	482,828	367,592	537,516
1020102.52020 Other Insurance & Benefits	44,529	47,950	37,142	54,171
1020102.52100 Social Security Contributions	191,999	200,354	174,631	230,675
1020102.52200 Retirement Contributions	144,315	180,109	130,236	192,104
1020102.52330 Worker's Compensation	85,577	96,005	96,005	96,005
1020102.52410 Cell Phone Allowance	261	260	260	260
1020102.52500 Annual Leave Conversion Expens	-	22,211	18,099	22,211
Operating Payroll Total	3,551,953	4,243,433	3,991,015	4,627,974
<u>Operating Expenses</u>				
1020102.53800 Software Maintenance Contract	79,947	87,000	90,000	95,000
1020102.53803 Body Camera Software&Equipment	18,000	18,000	18,000	18,000
1020102.53804 Drone/Software and Maintenance	-	-	-	10,000
1020102.53810 Dispatch Communication Fees	511,249	678,000	678,000	665,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1020102.53930 Other Professional Services	760	500	1,500	1,500
1020102.54106 Gas	75	-	-	-
1020102.54150 Telephone	24,543	44,000	44,000	44,000
1020102.54201 Uniform Cleaning	406	1,000	500	500
1020102.54315 Equip Repair & Maint - Non-Mv	1,089	1,000	1,000	1,000
1020102.54320 Equip Repair & Maint - Mv	2,361	2,000	2,000	2,000
1020102.55520 Photocopy	2,852	3,000	3,500	3,500
1020102.55725 Dues & Subscriptions	260	2,500	500	500
1020102.55920 Meetings	2,391	2,000	2,000	2,000
1020102.55930 SWAT Training	10,185	10,000	10,000	10,000
1020102.56110 Clothing & Uniforms	15,256	14,000	14,000	14,000
1020102.56122 Investigative Expense	650	2,000	2,000	2,000
1020102.56125 Equipment & Supplies-Non Captl	61,169	50,000	50,000	50,000
1020102.56170 Operating Supplies	16,058	10,000	10,000	12,000
1020102.56182 Supplies-SRO	6,190	1,000	1,500	1,500
1020102.56189 K9 Expenditures	3,729	5,000	5,000	10,000
1020102.56190 SWAT Equipment	5,260	10,000	10,000	30,000
1020102.56191 Gray&Black Marijuana Grant Exp	31,420	-	35,984	-
1020102.57650 CERF Fuel	103,215	132,000	150,069	163,439
1020102.57655 CERF Maintenance & Repair	68,805	61,090	61,090	292,688
1020102.57670 CERF Rental Charges	437,281	453,948	453,948	453,948
Operating Expenses Total	1,403,150	1,588,038	1,644,591	1,882,575
Capital Outlay				
1020102.59213 Capital Outlay - Patrol	-	-	344,320	165,000
Capital Outlay Total	-	-	344,320	165,000
TOTAL SHERIFF'S OPERATIONS EXPENDITURES	4,955,103	5,831,471	5,979,926	6,675,549



SHERRIF'S SPECIAL INVESTIGATION

Mission Statement				
The Special Investigations Unit provides trained personnel to conduct narcotics related investigations. The SIU is the host for the Southwest Drug Task Force funded by HIDTA. The Task Force is comprised of La Plata Sheriff's Office, Durango Police, Ignacio Police and the Bayfield Marshal's Office. The SIU provides this agency and area agencies with narcotics investigators. The mission of the SIU is to identify, investigate and dismantle low to mid-level drug trafficking organizations operating in La Plata County with an emphasis on methamphetamine and heroin.				
Services Provided				
Core services of the SIU include collecting, evaluating and disseminating crime related intel, conducting narcotics investigations, conducting surveillance, asset forfeitures and supporting other Divisions of this office and other area agencies when called upon. The SIU also provides training to area agencies, groups and schools as requested. The SIU provides services 24/7 by keeping personnel on-call during non-business hours.				
Overview & FTE's				
General Support Required \$536,551				FTE's 5
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
10201013.44615 HIDTA Grant	365,428	450,040	450,040	474,563
10201013.47826 Law Enforcement Restitution	290	-	-	-
Operating Revenue Total	365,718	450,040	450,040	474,563
<u>Operating Payroll</u>				
10201013.51000 Salaries & Wage	354,437	381,204	372,809	414,074
10201013.51230 Overtime	10,097	30,000	14,018	30,000
10201013.52001 Medical Insurance	56,962	56,728	46,968	57,004
10201013.52020 Other Insurance & Benefits	5,978	5,953	5,049	6,268
10201013.52100 Social Security Contributions	26,170	26,802	23,814	29,836
10201013.52200 Retirement Contributions	20,515	22,526	19,377	26,701
10201013.52330 Worker's Compensation	11,883	12,191	12,191	12,191
10201013.52500 Annual Leave Conversion Expens	-	2,868	5,485	2,868
Operating Payroll Total	486,042	538,271	499,711	578,942
<u>Operating Expenses</u>				
10201013.53800 Software Maintenance Contract	6,480	7,500	15,000	15,000
10201013.53920 Other Contracted Services	172	-	-	-
10201013.53930 Other Professional Services	32	350	350	350
10201013.54150 Telephone	3,173	4,000	4,000	4,000
10201013.54320 Equip Repair & Maint - Mv	743	700	700	700
10201013.54420 Rental of Equipment & Vehicles	-	2,000	2,000	2,000
10201013.55600 Postage & Box Rent	675	1,600	1,600	1,600
10201013.55920 Meetings	357	2,500	2,500	2,500
10201013.55940 Training	140	10,000	10,000	10,000
10201013.56122 Investigative Expense	20,686	10,000	10,000	10,000
10201013.56125 Equipment & Supplies-Non Captl	4,924	10,000	10,000	10,000
10201013.56126 Payments For S.O Forfeitures	-	5,000	5,000	5,000
10201013.56148 HIDTA Grant Expenditures	248,218	300,962	300,962	317,936
10201013.56170 Operating Supplies	5,150	5,000	5,000	5,000
10201013.57650 CERF Fuel	8,833	8,100	11,263	12,501
10201013.57655 CERF Maintenance & Repair	4,944	4,933	4,933	9,713
10201013.57670 CERF Rental Charges	34,038	25,872	25,872	25,872
Operating Expenses Total	338,564	398,517	409,180	432,172
TOTAL SPECIAL INVESTIGATIONS EXPENDITURES	824,606	936,788	908,891	1,011,114



SHERIFF'S OFFICE CRIMINAL INVESTIGATIONS

Mission Statement				
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.				
Services Provided				
Core services include crime scene investigations; evidence handling and processing; interviews and interrogations; writing, submitting and executing search and arrest warrants, conducts internal investigations and participates in various LE related meetings. The CIU routinely investigates all manner of criminal activity within La Plata County and supports both the Patrol Division, the SIU and other agencies when requested. The CIU provides services 24/7 by keeping personnel on-call during non-business hours.				
Overview & FTE's				
General Support Required \$866,384				FTE's 7
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
10201014.51000 Salaries & Wage	462,156	503,266	492,183	551,358
10201014.51230 Overtime	49,775	45,000	34,234	55,000
10201014.52001 Medical Insurance	77,275	78,580	62,608	78,648
10201014.52020 Other Insurance & Benefits	8,444	8,698	7,082	8,986
10201014.52100 Social Security Contributions	37,811	37,268	31,954	40,074
10201014.52200 Retirement Contributions	29,387	32,596	26,375	35,608
10201014.52330 Worker's Compensation	13,320	12,759	12,759	12,759
10201014.52500 Annual Leave Conversion Expens	-	3,706	7,268	3,706
Operating Payroll Total	678,168	721,873	674,462	786,139
<u>Operating Expenses</u>				
10201014.54150 Telephone	3,671	5,400	4,500	4,500
10201014.55520 Photocopy	1,824	2,000	1,200	1,200
10201014.55600 Postage & Box Rent	17	-	-	-
10201014.55725 Dues & Subscriptions	1,020	600	600	600
10201014.55920 Meetings	796	1,000	1,000	1,000
10201014.56110 Clothing & Uniforms	1,650	1,500	1,000	1,500
10201014.56114 Computer Equip & Software	2,761	3,500	3,500	5,500
10201014.56122 Investigative Expense	11,552	8,000	8,000	8,000
10201014.56125 Equipment & Supplies-Non Captl	3,746	4,000	4,000	4,000
10201014.56170 Operating Supplies	7,153	6,000	6,000	6,000
10201014.57650 CERF Fuel	7,291	10,800	11,074	9,260
10201014.57655 CERF Maintenance & Repair	4,802	4,784	4,784	7,881
10201014.57670 CERF Rental Charges	31,211	30,804	30,804	30,804
Operating Expenses Total	77,493	78,388	76,462	80,245
TOTAL CRIMINAL INVESTIGATIONS EXPENDITURES	755,661	800,261	750,924	866,384



SHERIFF'S OFFICE DETENTIONS

Mission Statement				
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.				
Services Provided				
<p>The La Plata County Detention Facility is managed by utilizing the principles of the direct supervision concept to ensure that inmates' critical needs are acquired through compliant behavior. We now handle all Sex Offender registration in the county, the sex offender web page and now our officer who handles Sex offenders has become a certified Electronic Forensic investigator. This means that we can do our own evidence processing of the offenders computers, phones and electronic devices. This officer also performs electronic forensic evidence processing for SIU, CIU, DA'S office, and any law enforcement agency in the area that needs immediate processing. CBI's electronic evidence processing is backlogged and takes over a year for evidence to be processed. Our Pre-Trial services were originally designed to supervise low misdemeanor offenders and monitor them while out on bond. Now, however due to our success, the courts are having us monitor all offenders, from a class one Felony down to a 3rd degree misdemeanor if the crime was committed while drinking or on drugs. Our Day Reporting will become strictly electronic monitoring with electronic equipment such as a GPS tracking, Elmo's (alcohol machine) and other sanctions placed on offenders by the courts and probation. We also handle all work release clients and make sure they are working and not out drinking or doing drugs.</p>				
Overview & FTE's				
General Support Required				FTE's
\$8,457,193				71
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1020202.42340 ATI - Pre-trial Services	-	-	-	10,000
1020202.42343 Inmate Medical Co-Payments	15,442	18,000	11,100	12,000
1020202.42346 Inmate Phone Commission	39,094	30,000	22,107	40,000
1020202.42349 Jail Bond Fees	2,925	3,500	3,200	3,500
1020202.42355 Prisoner Transport	52,979	50,000	38,422	40,000
1020202.42370 ATI-Offender EHM Fees	-	-	-	15,000
1020202.42376 Work Release Fees	(2,550)	37,000	1,655	6,000
1020202.42382 Booking Fees	32,089	50,000	31,700	32,000
1020202.42384 DUI Blood Draw Fees	3,439	1,500	6,300	5,000
1020202.44304 Gaming Funds-Detentions	20,093	24,116	24,116	6,714
1020202.44306 Jail Behavioral Health Grant R	836,043	685,047	676,696	882,601
1020202.44347 Courthouse security grant	-	34,064	-	-
1020202.46240 Jail Room & Board	886,551	600,000	438,307	484,000
1020202.46250 Crisis Intervention Train Fee	-	12,000	15,300	7,800
1020202.47822 Prisoner Commissary Receipts	45,174	50,000	37,300	41,000
Operating Revenue Total	1,931,279	1,595,227	1,306,203	1,585,615
<u>Operating Payroll</u>				
1020202.51000 Salaries & Wage	3,758,637	4,430,877	4,333,303	5,050,277
1020202.51230 Overtime	278,047	145,000	266,062	150,000
1020202.52001 Medical Insurance	659,547	750,516	513,638	766,460
1020202.52020 Other Insurance & Benefits	70,435	75,713	57,616	83,923
1020202.52100 Social Security Contributions	289,586	297,395	261,340	362,431
1020202.52200 Retirement Contributions	224,114	269,884	203,346	311,023
1020202.52330 Worker's Compensation	117,553	132,420	132,420	141,231
1020202.52410 Cell Phone Allowance	1,564	1,560	1,560	2,080
1020202.52500 Annual Leave Conversion Expens	-	32,782	28,606	35,127
Operating Payroll Total	5,399,482	6,136,148	5,797,889	6,902,553
<u>Operating Expenses</u>				
1020202.53620 Medical & Dental Services	577,425	603,345	603,345	612,155
1020202.53645 Jail Behavioral Health Grant	698,442	649,047	649,047	782,079

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1020202.53800 Software Maintenance Contract	42,482	50,048	59,000	48,000
1020202.53803 Body Camera Software&Equipment	-	20,000	12,576	20,000
1020202.53835 Pre-Trial Service Exp (JBBS)	5,103	10,000	2,795	10,000
1020202.53920 Other Contracted Services	99,493	115,000	115,000	115,000
1020202.53922 GED Program	6,750	24,000	17,000	24,000
1020202.53930 Other Professional Services	54,660	67,200	67,200	67,200
1020202.54102 Electric	120,836	127,875	124,500	134,460
1020202.54106 Gas	46,118	46,350	59,000	63,720
1020202.54110 Water & Sewer	79,590	95,700	89,000	96,120
1020202.54150 Telephone	1,273	1,000	1,000	1,800
1020202.54201 Uniform Cleaning	493	500	1,233	1,500
1020202.54212 Waste Disposal	9,750	9,200	9,165	9,898
1020202.54320 Equip Repair & Maint - Mv	786	2,000	2,000	2,000
1020202.55520 Photocopy	6,808	10,000	2,500	10,000
1020202.55600 Postage & Box Rent	407	-	311	-
1020202.55725 Dues & Subscriptions	232	4,000	4,000	4,000
1020202.55900 Prisoner Transportation	114,894	105,000	75,000	100,000
1020202.55910 Crisis Intervention Training	5,079	30,000	34,839	30,000
1020202.55920 Meetings	2,341	3,000	3,000	3,000
1020202.56108 Chemical, Lab & Medical Suppl	451	20,000	20,000	20,000
1020202.56110 Clothing & Uniforms	21,172	18,000	18,000	27,000
1020202.56111 Tasers/Cartridges	47,024	32,048	32,048	32,048
1020202.56112 Computer & Operating Equip	10,521	11,000	11,000	10,000
1020202.56124 Electronic Monitoring	-	-	-	14,000
1020202.56125 Equipment & Supplies-Non Captl	16,493	15,000	15,000	15,000
1020202.56132 Firearm Supplies	160	-	-	-
1020202.56134 Furniture, Fixtures, Office Eq	1,679	5,000	5,000	5,000
1020202.56154 Janitorial Supplies	129,087	100,000	106,553	100,000
1020202.56170 Operating Supplies	31,727	30,000	30,000	30,000
1020202.56172 Prisoner Commissary Purch	11,890	35,000	35,000	30,000
1020202.56174 Prisoner Supplies	78,643	55,000	55,000	50,000
1020202.56187 Courthouse Security Grant	-	34,064	-	-
1020202.56306 Food	466,270	632,336	441,480	500,000
1020202.57650 CERF Fuel	11,948	12,075	12,943	15,772
1020202.57655 CERF Maintenance & Repair	9,689	7,616	7,616	11,729
1020202.57670 CERF Rental Charges	53,973	19,260	19,260	23,520
Operating Expenses Total	2,763,689	2,999,664	2,740,410	3,019,001
<u>Capital Outlay</u>				
1020202.59406 Capital Outlay - Detentions	103,773	120,000	139,000	121,254
Capital Outlay Total	103,773	120,000	139,000	121,254
TOTAL DETENTIONS EXPENDITURES	8,266,944	9,255,812	8,677,299	10,042,808



SHERIFF'S OFFICE ALTERNATIVES TO INCARCERATION

Mission Statement				
To serve and protect La Plata County with an ongoing commitment to excellence, professionalism and community partnerships.				
Services Provided				
We now handle all Sex Offender registration in the county, the sex offender web page and now our officer who handles Sex offenders has become a certified Electronic Forensic investigator. This means that we can do our own evidence processing of the offenders computers, phones and electronic devices. This officer also performs electronic forensic evidence processing for SIU, CIU, DA'S office, and any law enforcement agency in the area that needs immediate processing. CBI's electronic evidence processing is backlogged and takes over a year for evidence to be processed. Our Pre-Trial services were originally designed to supervise low misdemeanor offenders and monitor them while out on bond. Now, however due to our success, the courts are having us monitor all offenders, from a class one Felony down to a 3rd degree misdemeanor if the crime was committed while drinking or on drugs. Our Day Reporting will become strictly electronic monitoring with electronic equipment such as a GPS tracking, Elmo's (alcohol machine) and other sanctions placed on offenders by the courts and probation. We also handle all work release clients and make sure they are working and not out drinking or doing drugs.				
Overview & FTE's				
General Support Required \$0				
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
10202011.42322 Useful Public Service Fees	30,205	35,000	13,565	-
10202011.42340 ATI - Pre-trial Services	17,466	22,000	6,202	-
10202011.42370 ATI-Offender EHM Fees	15,765	10,000	14,760	-
Operating Revenue Total	63,436	67,000	34,527	-
<u>Operating Payroll</u>				
10202011.51000 Salaries & Wage	275,702	318,472	311,458	-
10202011.51230 Overtime	6,177	5,000	9,648	-
10202011.52001 Medical Insurance	44,032	43,788	35,554	-
10202011.52020 Other Insurance & Benefits	4,730	4,499	3,843	-
10202011.52100 Social Security Contributions	20,132	19,575	19,356	-
10202011.52200 Retirement Contributions	19,309	23,089	18,264	-
10202011.52330 Worker's Compensation	7,417	8,811	8,811	-
10202011.52410 Cell Phone Allowance	521	520	480	-
10202011.52500 Annual Leave Conversion Expens	-	2,345	1,972	-
Operating Payroll Total	378,020	426,099	409,386	-
<u>Operating Expenses</u>				
10202011.53800 Software Maintenance Contract	-	10,000	6,342	-
10202011.54150 Telephone	723	100	751	-
10202011.56110 Clothing & Uniforms	-	500	500	-
10202011.56112 Computer & Operating Equip	-	1,000	1,000	-
10202011.56124 Electronic Monitoring	15,113	20,000	11,427	-
10202011.56134 Furniture, Fixtures, Office Eq	-	1,000	1,000	-
10202011.56170 Operating Supplies	3,599	4,000	4,000	-
10202011.57650 CERF Fuel	1,040	1,500	1,063	-
10202011.57655 CERF Maintenance & Repair	1,878	375	375	-
10202011.57670 CERF Rental Charges	8,784	4,260	4,260	-
Operating Expenses Total	31,138	42,735	30,718	-
TOTAL ALT. TO INCARCERATION EXPENDITURES	409,158	468,834	440,104	-



SENIOR SERVICES - DURANGO

Mission Statement				
The purpose of Senior Services is to provide nutrition, transportation, recreation and family support services to individuals 60 years of age and older so they can age with dignity and purpose to enhance their quality of life, health and independence.				
Services Provided				
The primary services provided include on-site meals, Meals on Wheels, recreational activities, home chore and transportation assistance, guidance with Medicare, and referrals to other community resources.				
Overview & FTE's				
General Support Required				FTE's
\$210,358				9.25
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1041004.44621 NextFifty Initiative Grant Rev	-	15,000	15,000	-
1041004.44625 Sen Services - SFSS Funding	317,755	234,362	234,362	185,661
1041004.44630 Senior Services - SMP/SHIP	14,740	14,740	14,740	18,760
1041004.44640 Senior Services-NSIP	25,989	20,000	9,565	12,000
1041004.44645 Sen Services-Older Amer Act	207,671	169,711	240,960	278,491
1041004.46400 Senior Services-Home Chore Rev	2,725	4,000	5,000	5,500
1041004.46480 Senior Center Activities	5,647	9,000	7,500	15,000
1041004.47140 Senior Center Rentals	-	2,188	1,835	7,258
1041004.47640 Senior Meal Collections	44,108	50,000	40,800	50,000
1041004.47642 Durango Senior Services Don	6,585	2,000	3,500	4,500
1041004.47643 Transportation Donations	1,922	7,000	3,500	5,000
1041004.48311 Transfer in JST-Senior Svcs	398,801	626,103	626,103	690,236
1041004.48312 Transfer in JST-SenServ Capita	-	171,000	-	325,000
Operating Revenue Total	1,025,944	1,325,104	1,202,865	1,597,406
<u>Operating Payroll</u>				
1041004.51000 Salaries & Wage	412,293	413,812	404,699	631,113
1041004.51120 Temporary Salaries	129,467	241,579	198,330	250,432
1041004.51230 Overtime	822	-	-	-
1041004.52001 Medical Insurance	63,356	63,586	46,100	109,867
1041004.52020 Other Insurance & Benefits	8,999	9,033	6,519	12,716
1041004.52100 Social Security Contributions	41,976	40,365	39,856	44,356
1041004.52200 Retirement Contributions	23,236	23,848	20,208	37,953
1041004.52330 Worker's Compensation	8,497	4,786	4,786	4,786
1041004.52500 Annual Leave Conversion Expens	-	3,047	1,005	3,047
Operating Payroll Total	688,647	800,056	721,503	1,094,269
<u>Operating Expenses</u>				
1041004.53920 Other Contracted Services	-	-	-	30,000
1041004.53930 Other Professional Services	8,514	4,000	1,500	1,500
1041004.54102 Electric	13,086	12,375	13,500	14,580
1041004.54106 Gas	3,699	4,650	4,800	5,184
1041004.54110 Water & Sewer	10,394	13,525	11,129	12,024
1041004.54150 Telephone	4,643	1,800	1,800	1,800
1041004.54212 Waste Disposal	673	775	780	842
1041004.54350 Repair & Maintenance	6,562	15,000	10,000	10,800
1041004.55500 Printing	1,208	5,000	6,000	7,200
1041004.55520 Photocopy	3,905	4,000	6,000	6,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1041004.55600 Postage & Box Rent	212	300	250	300
1041004.55940 Training	2,457	5,000	4,000	4,500
1041004.56114 Computer Equip & Software	4,143	2,500	500	2,250
1041004.56125 Equipment & Supplies-Non Captl	-	9,800	9,800	8,820
1041004.56134 Furniture, Fixtures, Office Eq	11,845	1,500	1,500	1,350
1041004.56154 Janitorial Supplies	5,443	6,000	5,000	5,400
1041004.56170 Operating Supplies	12,127	10,500	5,500	9,450
1041004.56309 Senior Services-Durango Nutrit	214,846	200,000	214,000	220,000
1041004.56400 Senior Services-Home Chore	2,854	4,000	4,300	5,000
1041004.56410 Senior Activities	1,308	1,000	1,200	14,000
1041004.57650 CERF Fuel	5,845	6,150	6,106	7,871
1041004.57655 CERF Maintenance & Repair	3,062	6,336	6,336	3,849
1041004.57670 CERF Rental Charges	20,472	15,774	15,774	15,774
Operating Expenses Total	337,297	329,985	329,775	388,494
<u>Capital Outlay</u>				
1041004.59405 Capital Outlay - Sen Serv Capi	-	250,000	50,000	325,000
Capital Outlay Total	-	250,000	50,000	325,000
TOTAL SENIOR SERVICES - DURANGO EXPENDITURES	1,025,944	1,380,041	1,101,278	1,807,764

Mission Statement				
The purpose of Senior Services is to provide nutrition, transportation, recreation and family support services to individuals 60 years of age and older so they can age with dignity and purpose to enhance their quality of life, health and independence.				
Services Provided				
The primary services provided include on-site meals, Meals on Wheels, recreational activities, home chore and transportation assistance, guidance with Medicare, and referrals to other community resources.				
Overview & FTE's				
General Support Required				FTE's
\$38,131				1.00
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1041054.44625 Sen Services - SFSS Funding	59,399	51,445	51,445	25,318
1041054.44640 Senior Services-NSIP	4,826	4,000	2,100	3,000
1041054.44645 Sen Services-Older Amer Act	39,749	37,254	52,894	37,976
1041054.46480 Senior Center Activities	-	-	-	1,500
1041054.47639 Senior Meal Collections-Bayfie	8,712	9,000	9,100	9,000
Operating Revenue Total	112,686	101,699	115,539	76,794
<u>Operating Payroll</u>				
1041054.51000 Salaries & Wage	11,500	12,342	12,070	15,755
1041054.51120 Temporary Salaries	24,039	30,645	24,465	13,416
1041054.51230 Overtime	80	-	-	-
1041054.52001 Medical Insurance	2,285	2,274	1,884	2,285
1041054.52020 Other Insurance & Benefits	205	287	165	221
1041054.52100 Social Security Contributions	813	3,133	745	1,132
1041054.52200 Retirement Contributions	855	884	839	1,260
1041054.52330 Worker's Compensation	653	1,051	1,051	1,051
1041054.52500 Annual Leave Conversion Expens	-	91	73	91
Operating Payroll Total	40,430	50,706	41,293	35,211
<u>Operating Expenses</u>				
1041054.56170 Operating Supplies	-	1,500	1,500	1,350
1041054.56308 Senior Services-Bayfield Meals	51,532	42,000	50,000	60,000
1041054.56410 Senior Activities	-	-	-	500
1041054.57650 CERF Fuel	1,115	1,350	1,200	1,389
1041054.57655 CERF Maintenance & Repair	1,591	1,391	1,391	13,013
1041054.57670 CERF Rental Charges	7,860	3,462	3,462	3,462
Operating Expenses Total	62,099	49,703	57,553	79,714
TOTAL SENIOR SERVICES - COUNTY EXPENDITURES	102,528	100,410	98,846	114,925

Mission Statement				
The county surveyor is a county officer under Colorado Constitution Article IV, Section 8 and has the duties and powers pursuant to C.R.S. § 30-10-903 (1). The county surveyor is also responsible to index and file all plats deposited by surveyors with the County in accordance with Colorado law, and pursuant to C.R.S. § 30-50-101 (2) (a) (I).				
Overview & FTE's				
General Support Required				FTE's
\$24,218				1
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
1010301.51000 Salaries & Wage	6,089	6,073	5,939	6,638
1010301.52001 Medical Insurance	14,550	14,812	12,192	14,884
1010301.52020 Other Insurance & Benefits	733	687	582	739
1010301.52100 Social Security Contributions	167	115	135	156
1010301.52200 Retirement Contributions	328	304	295	398
1010301.52330 Worker's Compensation	8	8	8	8
1010301.52500 Annual Leave Conversion Expens	-	45	36	45
Operating Payroll Total	21,875	22,044	19,187	22,868
<u>Operating Expenses</u>				
1010301.53930 Other Professional Services	2,040	1,500	1,500	1,350
Operating Expenses Total	2,040	1,500	1,500	1,350
TOTAL COUNTY SURVEYOR EXPENDITURES	23,915	23,544	20,687	24,218

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Other Uses</u>				
100.57817 Transfer to Public Health Dep.	-	-	-	940,000
100.57826 Operating Transfer to CIP	10,000,000	-	-	8,845,678
100.57870 Transfer to District Attorney	1,685,539	1,937,996	1,834,843	2,163,100
100.57874 Transfer Out to R&B	712,197	-	-	-
Other Uses Total	12,397,736	1,937,996	1,834,843	11,948,778
<u>Contingency</u>				
100.59090 Contingency	-	2,000,000	-	2,000,000
Contingency Total	-	2,000,000	-	2,000,000
TOTAL TRANSFERS IN/OUT EXPENDITURES	12,397,736	3,937,996	1,834,843	13,948,778



Mission Statement				
Collect, protect and disburse property tax revenue to the taxing authorities in La Plata County.				
Services Provided				
Collect and disburse property taxes; send out tax notices to property owners; issue receipts and tax certificates; conduct tax lien sale; issue treasurer's deeds; issue manufactured housing authentication certificates and moving permits; invest county funds per state statute and county policy.				
Overview & FTE's				
General Support Required (\$1,129,958)				FTE's 4.2
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1010401.42310 Treasurer's Advertising	44,599	40,000	40,000	45,000
1010401.42313 Treasurer's Fees-other	151,422	60,000	85,000	85,000
1010401.42316 Treasurer's Postage Collection	620	200	200	200
1010401.42319 Treasurer's Tax Collection Fee	745,487	725,000	725,000	750,000
1010401.47000 Investment Earnings	880,304	875,000	875,000	900,000
1010401.47001 Unrealized gain (loss) on inv.	(1,032,897)	-	-	-
Operating Revenue Total	789,536	1,700,200	1,725,200	1,780,200
<u>Operating Payroll</u>				
1010401.51000 Salaries & Wage	226,119	243,810	238,440	304,878
1010401.52001 Medical Insurance	19,477	23,199	13,457	46,189
1010401.52020 Other Insurance & Benefits	3,273	3,357	2,099	5,288
1010401.52100 Social Security Contributions	16,725	17,127	12,441	21,496
1010401.52200 Retirement Contributions	12,588	13,916	10,007	17,464
1010401.52330 Worker's Compensation	402	420	420	420
1010401.52500 Annual Leave Conversion Expens	-	1,837	1,222	1,837
Operating Payroll Total	278,584	303,665	278,086	397,572
<u>Operating Expenses</u>				
1010401.53310 Auditing	-	15,000	15,000	15,000
1010401.53510 Outside Counsel	-	15,000	15,000	15,000
1010401.53800 Software Maintenance Contract	33,434	35,500	35,500	37,000
1010401.53930 Other Professional Services	13,663	15,000	30,000	18,000
1010401.54150 Telephone	30	200	200	200
1010401.55400 Advertising	46,888	42,000	42,000	42,300
1010401.55500 Printing	3,638	5,000	5,000	5,400
1010401.55520 Photocopy	806	1,500	1,500	1,500
1010401.55600 Postage & Box Rent	3,005	20,000	20,000	22,000
1010401.55725 Dues & Subscriptions	1,588	2,300	2,300	2,070
1010401.55740 Banking Fees	44,346	45,000	45,000	45,000
1010401.55742 Investment Fees	40,825	42,000	42,000	42,000
1010401.55920 Meetings	24	1,500	1,500	1,350
1010401.55940 Training	403	4,000	4,000	3,600
1010401.56170 Operating Supplies	1,471	2,500	2,500	2,250
Operating Expenses Total	190,118	246,500	261,500	252,670
TOTAL COUTNY TREASURER EXPENDITURES	468,702	550,165	539,586	650,242



Mission Statement				
Process releases of deeds of trust and foreclosures.				
Services Provided				
Initiate foreclosure process; notice all entitled parties; publish foreclosure specifics; obtain cure information on request; conduct foreclosure sales; process redemptions; issue Public Trustee Deeds and process releases of deeds of trust.				
Overview & FTE's				
General Support Required \$27,660				FTE's 0.8
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1010451.42304 Public Trustee Fees	29,883	60,000	60,000	60,000
Operating Revenue Total	29,883	60,000	60,000	60,000
<u>Operating Payroll</u>				
1010451.51000 Salaries & Wage	56,153	58,532	57,243	61,060
1010451.52001 Medical Insurance	7,259	7,237	6,005	7,203
1010451.52020 Other Insurance & Benefits	946	923	770	954
1010451.52100 Social Security Contributions	4,175	4,105	3,547	4,528
1010451.52200 Retirement Contributions	4,209	4,188	3,610	4,635
1010451.52500 Annual Leave Conversion Expens	-	431	344	431
Operating Payroll Total	72,741	75,418	71,519	78,810
<u>Operating Expenses</u>				
1010451.55600 Postage & Box Rent	1,933	3,000	3,000	3,000
1010451.55725 Dues & Subscriptions	1,488	2,500	2,500	2,250
1010451.55920 Meetings	403	1,500	1,500	1,350
1010451.56170 Operating Supplies	2,267	2,500	2,500	2,250
Operating Expenses Total	6,091	9,500	9,500	8,850
TOTAL PUBLIC TRUSTEE EXPENDITURES	78,832	84,918	81,019	87,660



VETERANS SERVICES OFFICE

Mission Statement				
The purpose of the Veterans Service Office is to provide information, support, and guidance services to veterans and their families so they can receive the maximum benefits for which they are eligible.				
Services Provided				
The primary services provided include assisting veterans and their dependents with benefit applications and appeal documents as well as assisting them to gain access to other resources.				
Overview & FTE's				
General Support Required				FTE's
\$44,454				1
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1012801.44655 Veteran's Service	28,057	28,951	28,560	28,560
Operating Revenue Total	28,057	28,951	28,560	28,560
<u>Operating Payroll</u>				
1012801.51000 Salaries & Wage	43,029	44,623	43,640	53,248
1012801.52020 Other Insurance & Benefits	1,184	1,128	948	1,231
1012801.52100 Social Security Contributions	3,253	3,209	2,905	4,032
1012801.52200 Retirement Contributions	2,132	2,124	1,920	2,662
1012801.52330 Worker's Compensation	58	62	62	62
1012801.52500 Annual Leave Conversion Expens	-	329	263	329
Operating Payroll Total	49,656	51,474	49,738	61,564
<u>Operating Expenses</u>				
1012801.54150 Telephone	1,125	1,100	1,100	1,200
1012801.54410 Building Rent	3,000	3,000	3,000	3,000
1012801.55600 Postage & Box Rent	-	100	50	50
1012801.55920 Meetings	882	2,000	1,000	1,350
1012801.55941 Mileage Reimbursement	521	1,000	500	900
1012801.56134 Furniture, Fixtures, Office Eq	-	500	500	1,350
1012801.56170 Operating Supplies	2,295	4,000	4,000	3,600
Operating Expenses Total	7,823	11,700	10,150	11,450
TOTAL VETERANS SERVICES EXPENDITURES	57,479	63,174	59,888	73,014

Mission Statement				
The La Plata County Weed Department is responsible for the enforcement of the Colorado noxious Weed Act as defined in CRS Title 35, Article 5.5.				
Services Provided				
The Department enforces provisions of the State Law and La Plata County Weed Management and Enforcement Plan which places emphasis on the control and abatement of noxious weeds listed in the State Law.				
Overview & FTE's				
General Support Required				FTE's
\$149,857				1
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
1031553.46810 Weed Cost Share Reimb	16,305	1,500	1,500	1,500
1031553.47810 Weed Enforcement Reimb.	-	1,000	1,000	1,000
Operating Revenue Total	16,305	2,500	2,500	2,500
<u>Operating Payroll</u>				
1031553.51000 Salaries & Wage	48,772	50,508	49,396	53,248
1031553.51120 Temporary Salaries	2,920	5,500	5,660	5,500
1031553.52001 Medical Insurance	7,281	7,260	6,023	7,296
1031553.52020 Other Insurance & Benefits	994	945	781	958
1031553.52100 Social Security Contributions	3,870	4,001	3,528	3,975
1031553.52200 Retirement Contributions	2,415	2,404	2,067	2,662
1031553.52330 Worker's Compensation	2,012	2,143	2,143	2,143
1031553.52500 Annual Leave Conversion Expens	-	372	297	372
Operating Payroll Total	68,264	73,133	69,894	76,154
<u>Operating Expenses</u>				
1031553.53930 Other Professional Services	-	300	300	270
1031553.54150 Telephone	-	50	50	50
1031553.54315 Equip Repair & Maint - Non-Mv	-	500	500	450
1031553.54355 Weed Control	48,120	42,000	60,000	60,000
1031553.54356 Weed Cost Share	4,812	3,000	3,000	3,000
1031553.55600 Postage & Box Rent	17	350	350	350
1031553.55725 Dues & Subscriptions	-	100	100	90
1031553.55940 Training	-	800	200	180
1031553.56121 Educational Supplies	-	500	500	450
1031553.56170 Operating Supplies	62	400	1,000	900
1031553.57576 Weed Enforcement Expense	-	10,000	10,000	10,000
1031553.57650 CERF Fuel	388	900	566	463
1031553.57655 CERF Maintenance & Repair	259	-	-	-
1031553.57670 CERF Rental Charges	539	-	-	-
Operating Expenses Total	54,197	58,900	76,566	76,203
TOTAL WEED MANAGEMENT EXPENDITURES	122,461	132,033	146,460	152,357

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. Special revenue funds are designed to help determine and demonstrate resources that must be used for a specified purpose are, in fact, used for that purpose.

Road & Bridge Fund

C.R.S. § 43-2-202 requires a Road & Bridge Fund be created and established in each county of the state. The fund is to account for all road and bridge construction, maintenance, and administration.

Dept. of Human Services Fund

C.R.S. § 26-1-123 requires a county Dept. of Human Services Fund be created and established in each county of the state. The fund shall consist of all moneys allotted, allocated, or apportioned to the county by the state for public assistance and welfare.

Joint Sales Tax Fund

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. The fund specified revenue source is 11% of the two cent (2%) County sales tax. The revenues are to be used to fund City and County agreed upon projects.

Conservation Trust Fund

C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

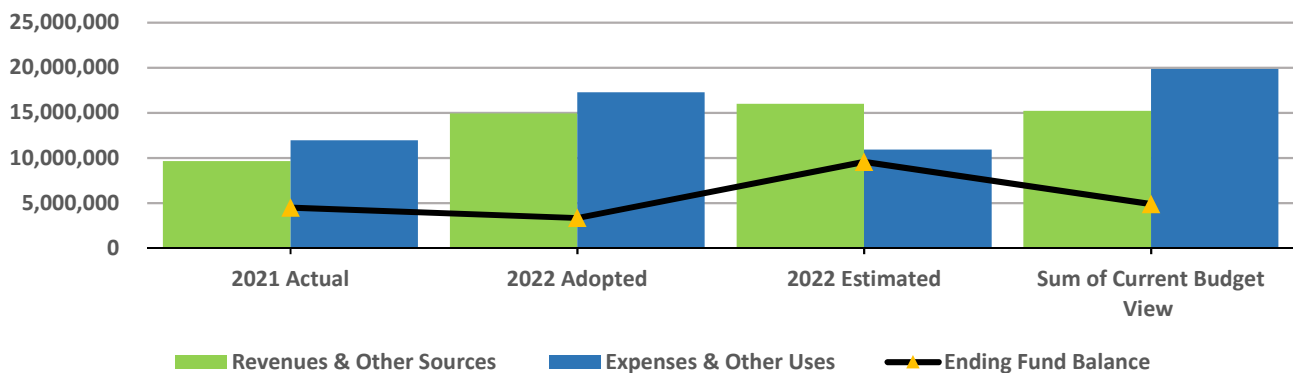


ROAD & BRIDGE FUND SUMMARY

The Road & Bridge Fund is required by State law and reports costs related to County roads and bridges construction and maintenance. Primary sources of revenues for this fund are property taxes, highway user taxes, sales taxes, and capital grants. By state law, a portion of the road and bridge property tax is allocated to cities and towns for use on their road and bridge activities. This fund is also one of the four Major Governmental Funds.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$6,819,216	\$5,682,595	\$4,529,424	\$9,578,935
Operating Revenue				
Property Taxes	1,241,533	1,219,943	1,219,943	1,330,546
Specific Ownership Taxes	138,379	135,000	135,000	135,000
Sales Tax	2,770,000	7,770,000	7,770,000	7,770,000
Licenses, Permits, Fees & Fines	313,233	325,000	145,000	325,000
HUTF	3,373,745	3,096,351	3,096,351	3,248,473
Other Taxes	24,893	13,000	13,000	13,000
Intergovernmental	935,687	2,269,000	3,496,972	2,269,000
Miscellaneous	157,517	122,000	122,000	122,000
Transfers In	712,197	-	-	-
Operating Revenue Total	9,667,183	14,950,294	15,998,266	15,213,019
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	2,104,326	2,218,551	2,375,540	2,872,614
Temporary Employees	29,400	115,378	42,297	115,378
Overtime	110,843	116,500	57,766	116,500
Medical Benefits	350,682	393,688	296,584	419,309
Other Benefits & Costs	456,849	474,565	426,233	569,361
Operating	4,120,579	5,045,522	4,900,464	5,817,936
Personnel & Operating Costs Total	7,172,679	8,364,203	8,098,884	9,911,098
Capital & One Time Expenditures				
Capital Outlay	4,616,007	8,175,000	2,849,871	9,245,000
Capital Equipment	168,288	-	-	-
Contingency	-	725,000	-	725,000
Capital & One Time Expenditures Total	4,784,295	8,900,000	2,849,871	9,970,000
Operating Expenses Total	11,956,975	17,264,203	10,948,755	19,881,098
Ending Fund Balance	\$4,529,424	\$3,368,686	\$9,578,935	\$4,910,856

Changes in Ending Fund Balance



Mission Statement				
The purpose of the Road and Bridge Department is to provide maintenance, improvements, and related services to the County road and bridge infrastructure.				
Overview & FTE's				
General Support Required			Total R&B FTE's	
\$4,668,079			42.8	
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Revenue				
<u>Taxes</u>				
110.41000 Property Taxes	1,241,533	1,219,943	1,219,943	1,330,546
110.41200 Specific Ownership Taxes	138,379	135,000	135,000	135,000
110.41300 Sales Taxes	2,770,000	7,770,000	7,770,000	7,770,000
110.41900 Delinquent Property Taxes	4,002	1,000	1,000	1,000
110.41910 Penalties & Interest Delin tax	11,101	2,000	2,000	2,000
110.41920 Prop Tax-Senior/Veteran Exem	12,135	11,000	11,000	11,000
110.41930 Abatements	(2,345)	(1,000)	(1,000)	(1,000)
Taxes Total	4,174,805	9,137,943	9,137,943	9,248,546
<u>Interg't Shared Rev</u>				
110.43300 Highway User Tax	3,493,870	3,213,815	3,213,815	3,365,937
110.43302 Allocation of HUTF	(120,125)	(117,464)	(117,464)	(117,464)
110.43330 Severance Taxes	-	-	1,227,972	-
110.43500 PILT	311,451	500,000	500,000	500,000
110.43510 Southern Ute Tribal PILT	15,201	19,000	19,000	19,000
110.43511 Cty. Durango 550 Fastlane Cont	-	250,000	250,000	250,000
110.47440 GRVP - 550 Fastlane Contrib.	-	500,000	500,000	500,000
1132103.43550 Forest Reserve Act	137,161	160,000	160,000	160,000
1132103.44606 For Res Allocation of SRS	(137,161)	(160,000)	(160,000)	(160,000)
1132103.45322 Energy Impact Grant	609,035	1,000,000	1,000,000	1,000,000
Interg't Shared Rev Total	4,309,432	5,365,351	6,593,323	5,517,473
<u>Miscellaneous Rev</u>				
110.47000 Investment Earnings	394	10,000	10,000	10,000
110.47900 Miscellaneous Revenue	32,378	12,000	12,000	12,000
1132103.47260 Oil & Gas Leases & Royalties	91,565	50,000	50,000	50,000
1132153.47835 GCC Reimb Agreement Revenue	-	50,000	50,000	50,000
Miscellaneous Rev Total	124,337	122,000	122,000	122,000
<u>License, Permit, Fee</u>				
1132103.42392 Motor vehicle \$1.50&\$2.50 Fee	189,317	180,000	-	180,000
1132103.42394 IRP CR & Bridge Warrants	396	-	-	-
1132103.42750 Construction Permits	13,400	12,500	12,500	12,500
1132103.42755 Road Permits	18,830	34,500	34,500	34,500
1132103.42760 Utility Permits	23,573	23,000	23,000	23,000
1132103.47615 Road Impact Agreement	33,180	-	-	-
1132153.47614 GCC Road Mitigation Fee	67,718	75,000	75,000	75,000
License, Permit, Fee Total	346,413	325,000	145,000	325,000
<u>Transfers</u>				
110.48511 Transfer to R&B	712,197	-	-	-
Transfers Total	712,197	-	-	-
TOTAL ROAD & BRIDGE REVENUES	9,667,183	14,950,294	15,998,266	15,213,019

Mission Statement				
The purpose of the Road and Bridge Activity is to provide infrastructure maintenance and improvement services so residents and travelers can experience well maintained roads.				
Services Provided				
Essential services include snow removal, asphalt repair and improvements such as striping, chip and seal, pothole repair, and asphalt crack sealing. Gravel road maintenance and repair include gravel resurfacing, grading, and the application of dust palliative. Additional activities include road side drainage, and the maintenance and installation of traffic control devices.				
Overview & FTE's				
General Support Required				FTE's
\$8,919,857				34.8
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
1132103.51000 Salaries & Wage	1,717,093	1,749,286	1,971,309	2,324,605
1132103.51120 Temporary Salaries	29,400	115,378	42,297	115,378
1132103.51230 Overtime	108,505	112,500	56,243	112,500
1132103.52001 Medical Insurance	322,244	343,548	264,965	346,554
1132103.52020 Other Insurance & Benefits	34,487	33,286	27,813	38,386
1132103.52100 Social Security Contributions	132,739	133,914	118,567	167,506
1132103.52200 Retirement Contributions	112,857	107,946	101,235	150,406
1132103.52330 Worker's Compensation	110,513	108,437	108,437	108,437
1132103.52500 Annual Leave Conversion Expens	-	12,991	13,594	12,991
Operating Payroll Total	2,567,838	2,717,285	2,704,460	3,376,763
<u>Operating Expenses</u>				
1132103.53621 DOT Medical Certifications	3,277	4,600	4,600	5,198
1132103.53800 Software Maintenance Contract	4,335	4,840	4,840	5,469
1132103.53920 Other Contracted Services	20,785	9,493	9,493	10,727
1132103.53930 Other Professional Services	8,200	11,500	11,500	11,500
1132103.54102 Electric	24,297	32,000	26,000	28,080
1132103.54106 Gas	15,540	23,100	20,650	22,302
1132103.54110 Water & Sewer	10,862	7,760	9,950	10,746
1132103.54150 Telephone	7,213	7,500	7,500	7,500
1132103.54212 Waste Disposal	3,865	3,825	5,050	5,454
1132103.54315 Equip Repair & Maint - Non-Mv	127	-	-	-
1132103.54320 Equip Repair & Maint - Mv	311	-	-	-
1132103.54420 Rental of Equipment & Vehicles	15,185	57,638	57,638	65,131
1132103.55520 Photocopy	831	1,150	1,150	1,300
1132103.55600 Postage & Box Rent	-	230	230	230
1132103.55920 Meetings	-	1,150	1,150	1,300
1132103.55940 Training	6,384	11,500	11,500	12,995
1132103.56104 Asphalt & Filler-Chip & Seal	160,847	409,725	409,725	250,000
1132103.56106 Asphalt & Filler-Hot Mix	321,271	588,000	588,000	350,000
1132103.56110 Clothing & Uniforms	7,238	7,360	7,360	8,317
1132103.56114 Computer Equip & Software	11,217	-	-	-
1132103.56116 Crack Sealing Materials	28,488	33,350	33,350	37,686
1132103.56118 Cutting Edges & Chains	63,720	100,222	100,222	113,251
1132103.56120 Dust Control-Mag Chloride	663,108	855,312	855,312	966,503
1132103.56125 Equipment & Supplies-Non Captl	-	1,150	1,150	1,150
1132103.56144 Gravel & Sand	239,107	280,450	280,450	412,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
1132103.56150 Highway Stripe	137,996	161,000	161,000	193,200
1132103.56155 Minor Safety Improvements	7,693	11,500	11,500	12,995
1132103.56157 Guardrail Projects	144,213	150,650	150,650	170,235
1132103.56158 Metal Culverts	55,929	50,000	50,000	56,500
1132103.56161 Rockfall/Landslide Mitigation	7,000	11,500	11,500	11,500
1132103.56163 Gravel Pit Permits/Reclamatio	1,536	4,600	4,600	5,198
1132103.56170 Operating Supplies	44,485	46,000	46,000	51,980
1132103.56176 Shop Supplies	45	-	-	-
1132103.56178 Sign Parts & Supplies	37,967	46,000	46,000	51,980
1132103.57550 Road & Bridge Tax Allocation	229,633	210,000	210,000	237,300
1132103.57650 CERF Fuel	310,337	400,000	281,486	638,300
1132103.57655 CERF Maintenance & Repair	437,885	478,998	478,998	924,603
1132103.57670 CERF Rental Charges	982,360	862,464	862,464	862,464
Operating Expenses Total	4,013,286	4,884,567	4,761,018	5,543,094
<u>Capital Outlay</u>				
1132103.59328 Capital Outlay Road and Bridge	168,288	-	-	-
Capital Outlay Total	168,288	-	-	-
TOTAL R&B MAINTENANCE EXPENDITURES	6,749,413	7,601,852	7,465,478	8,919,857

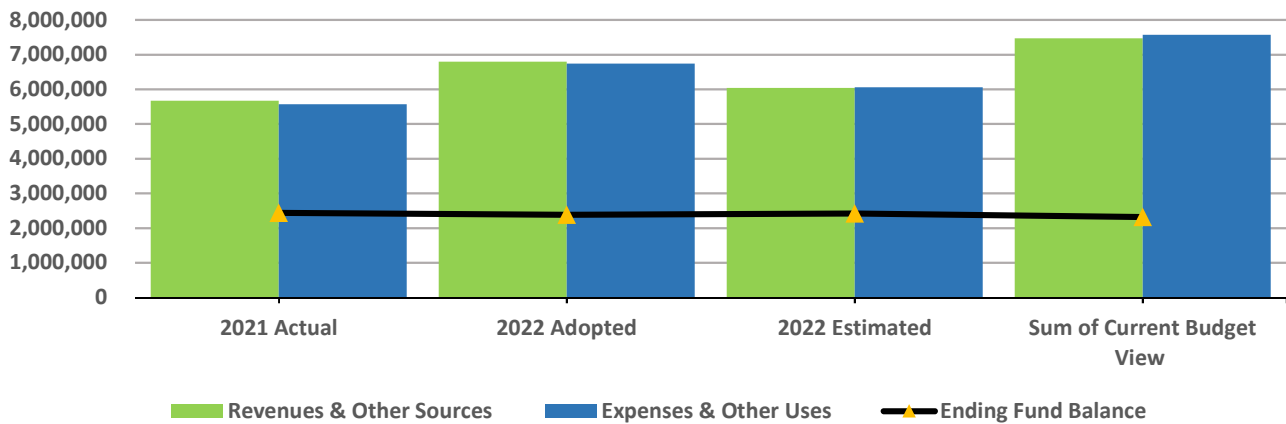
Mission Statement				
The purpose of the Engineering department is to provide planning, design, and project management services for the residents and visitors in La Plata County so they can benefit from traveling on safe roads. The County maintains partnerships with the local municipalities and the Colorado Department of Transportation, addressing interagency connectivity and the development of a long-range, comprehensive transportation plan to direct both the short-term and long-term transportation planning decisions.				
Services Provided				
The Engineering Department conducts surveys, designs, and administers contracts for road and bridge construction projects and inspects work to ensure quality and compliance with the project plans and specifications. Additionally the Engineering Department also issues permits for work in the County right-of-way including driveway and utility permits as well as permits for over-weight and over-size trucks.				
Overview & FTE's				
General Support Required				FTE's
\$10,961,241				8
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Payroll</u>				
1132153.51000 Salaries & Wage	387,233	469,266	404,232	548,009
1132153.51230 Overtime	2,338	4,000	1,523	4,000
1132153.52001 Medical Insurance	28,439	50,140	31,619	72,755
1132153.52020 Other Insurance & Benefits	5,570	6,851	4,501	8,702
1132153.52100 Social Security Contributions	28,980	32,717	23,269	39,032
1132153.52200 Retirement Contributions	26,349	29,313	21,686	34,791
1132153.52330 Worker's Compensation	5,093	5,471	5,471	5,471
1132153.52410 Cell Phone Allowance	261	260	260	260
1132153.52500 Annual Leave Conversion Expens	-	3,379	1,400	3,379
Operating Payroll Total	484,262	601,396	493,961	716,399
<u>Operating Expenses</u>				
1132153.53225 Architect, Engineer & Landsca	1,106	10,750	10,000	12,000
1132153.53800 Software Maintenance Contract	-	6,000	6,000	6,600
1132153.53825 Consultants	83,890	120,000	100,000	230,000
1132153.54150 Telephone	65	240	240	240
1132153.55520 Photocopy	2,019	3,140	3,140	3,454
1132153.55600 Postage & Box Rent	62	-	-	-
1132153.55725 Dues & Subscriptions	-	2,000	2,000	2,200
1132153.55940 Training	40	2,600	2,600	2,860
1132153.56134 Furniture, Fixtures, Office Eq	-	1,000	1,000	1,100
1132153.56170 Operating Supplies	4,669	4,300	4,300	4,300
1132153.57650 CERF Fuel	2,886	4,500	3,741	5,093
1132153.57655 CERF Maintenance & Repair	2,477	713	713	1,283
1132153.57670 CERF Rental Charges	10,080	5,712	5,712	5,712
Operating Expenses Total	107,293	160,955	139,446	274,842
<u>Other Uses</u>				
1132153.53940 Right Of Way Acquisition	-	15,000	15,000	15,000
Other Uses Total	-	15,000	15,000	15,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Capital Outlay				
1132153.59157 La Posta Infrastructure Imp	-	1,500,000	120,000	1,380,000
1132153.59302 CR 251 Improvements Project	-	550,000	-	3,500,000
1132153.59303 CR 501 Mill & Overlay	-	1,000,000	-	-
1132153.59304 CR 141 Mill & Overlay	-	2,110,000	2,664,871	-
1132153.59306 CR 301 Paving Project	-	-	-	1,500,000
1132153.59329 US 550&160 Grndvw Intchnng Proj	-	2,000,000	-	2,000,000
1132153.59343 CR 234 Mill & Overlay	1,218,070	-	-	-
1132153.59345 CR 203 West Animas Mill&Overla	2,346,615	-	-	-
1132153.59346 CR 125 Paving Project	1,051,322	-	-	-
1132153.59347 CR 240&245 Florida Bridge Repl	-	1,000,000	50,000	850,000
Capital Outlay Total	4,616,007	8,160,000	2,834,871	9,230,000
Contingency				
110.59090 Contingency	-	725,000	-	725,000
Contingency Total	-	725,000	-	725,000
TOTAL R&B ENGINEERING EXPENDITURES	5,207,562	9,662,351	3,483,278	10,961,241
TOTAL R&B FUND EXPENDITURES	11,956,975	17,264,203	10,948,755	19,881,098

The Dept. of Human Services Fund administers the County's Federal and State revenues that are restricted for the public welfare programs. This Fund is mandated by State Statute and is one of the four Major Governmental Funds. These programs include financial, medical, and food assistance, child protections, child support and adult protective services. The majority of the revenues is from federal and state grants.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$2,333,377	\$2,330,970	\$2,439,096	\$2,423,625
Operating Revenue				
Property Taxes	772,898	1,159,805	1,159,805	1,264,956
Specific Ownership Taxes	86,146	84,000	84,000	84,000
Other Taxes	20,655	19,500	19,500	19,500
Intergovernmental	4,787,795	5,527,581	4,772,858	6,095,216
Operating Revenue Total	5,667,493	6,790,886	6,036,163	7,463,672
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	3,075,200	3,663,421	3,480,181	4,323,635
Temporary Employees	79,088	132,401	45,897	136,279
Overtime	10,062	32,000	29,426	32,000
Medical Benefits	484,053	674,490	424,582	617,234
Other Benefits & Costs	493,747	588,816	492,971	696,543
Operating	1,419,625	1,595,026	1,578,577	1,712,026
Personnel & Operating Costs Total	5,561,774	6,686,155	6,051,635	7,517,717
Capital & One Time Expenditures				
Contingency	-	50,000	-	50,000
Capital & One Time Expenditures Total	-	50,000	-	50,000
Operating Expenses Total	5,561,774	6,736,155	6,051,635	7,567,717
Ending Fund Balance	\$2,439,096	\$2,385,701	\$2,423,625	\$2,319,580

Changes in Ending Fund Balance



Mission Statement				
The mission of the Department of Human Services is to provide prevention, protection, advocacy and support services to families, children and adults so they can maximize their quality of life, well-being and potential.				
Services Provided				
Adult Protective Services include assessing the safety of elderly and at-risk adults, developing plans to enhance their safety if necessary, and initiating court action when no other alternatives are available. Child Care services include determining and monitoring eligibility, making referrals to licensed child care providers, developing contracts with approved providers, and paying providers for approved child care. Child Support Services include locating absent parents, establishing paternity, establishing child support orders, processing child support payments, and enforcing the collection of child support payments. Child Welfare services include assessing child safety, developing plans to mitigate safety concerns if they exist, initiating court action if necessary for child safety, placing children in safe and appropriate homes if they cannot remain in their own homes, and seeking safe and stable permanent homes for children. Colorado Works services include determining and monitoring eligibility, assessing children's and families' needs, and referring families to appropriate resources. Core Services include determining eligibility, providing a variety of supportive and therapeutic services, monitoring children's safety, and monitoring compliance with established treatment plans. Income Maintenance services include providing information, determining eligibility, and monitoring clients' ongoing eligibility and compliance with program requirements.				
Overview & FTE's				
General Support Required			FTE's	
\$104,045			71.25	
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Revenue				
<u>General Revenues</u>				
General Revenues				
130.41000 Property Taxes	772,898	1,159,805	1,159,805	1,264,956
130.41200 Specific Ownership Taxes	86,146	84,000	84,000	84,000
130.41900 Delinquent Property Taxes	1,604	300	300	300
130.41910 Penalties & Interest Delin tax	3,449	1,000	1,000	1,000
130.41920 Prop Tax-Senior/Veteran Exem	7,555	6,500	6,500	6,500
130.41930 Abatements	(1,416)	(300)	(300)	(300)
130.43510 Southern Ute Tribal PILT	9,463	12,000	12,000	12,000
General Revenues Total	879,698	1,263,305	1,263,305	1,368,456
<u>Adult Protection</u>				
Adult Protection				
1347004.43601 DHS Admin Rev	255,005	299,713	299,713	350,000
1347004.43705 DHS Refunds Admin	1,247	600	2,600	600
Adult Protection Total	256,252	300,313	302,313	350,600
<u>Child Care</u>				
Child Care				
1347104.43601 DHS Admin Rev	191,528	200,000	180,000	250,000
1347104.43705 DHS Refunds Admin	53	700	150	700
Child Care Total	191,581	200,700	180,150	250,700
<u>Child Support</u>				
Child Support				
1347204.43601 DHS Admin Rev	319,491	417,628	400,000	450,000
1347204.43705 DHS Refunds Admin	827	1,200	50	1,200
Child Support Total	320,318	418,828	400,050	451,200

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Child Welfare</u>				
80/20 Child Welfare				
13473040.43601 DHS Admin Rev	1,313,597	1,942,320	1,350,000	1,900,000
Chaffee				
13473050.43601 DHS Admin Rev	18,343	23,000	16,000	28,000
Child Welfare				
1347304.43601 DHS Admin Rev	271,384	340,886	200,000	231,000
1347304.43602 COACT Funding	40,008	-	-	-
1347304.43705 DHS Refunds Admin	-	-	300	-
PSSF Grant				
13473030.43601 DHS Admin Rev	29,319	65,848	30,000	65,848
Child Welfare Total	1,672,651	2,372,054	1,596,300	2,224,848
<u>Colorado Works</u>				
Colorado Works				
1347704.43601 DHS Admin Rev	437,880	400,000	400,000	600,000
1347704.43705 DHS Refunds Admin	1,652	2,500	1,000	2,500
Colorado Works Total	439,532	402,500	401,000	602,500
<u>CORE Services</u>				
80/20 Core Services				
13475055.43601 DHS Admin Rev	284,990	180,156	192,000	320,000
13475055.43705 DHS Refunds Admin	13,315	12,000	-	12,000
CORE Services				
1347504.43601 DHS Admin Rev	193,328	276,530	276,530	284,368
1347504.43705 DHS Refunds Admin	40,071	39,000	20,000	39,000
CORE Services Total	531,704	507,686	488,530	655,368
<u>Income Maintenance</u>				
Aid to Needy Disabled				
13476065.43705 DHS Refunds Admin	36,542	50,000	8,500	30,000
Employment First				
13476068.43601 DHS Admin Rev	1,982	50,000	1,000	-
13476068.43620 Earned Rev Workfare	-	10,000	-	-
Income Maintenance				
1347604.43601 DHS Admin Rev	1,169,938	1,200,000	1,250,000	1,380,000
1347604.43613 DHS Incentives	104,466	-	130,000	135,000
1347604.43615 Fraud Incentive	439	-	-	-
1347604.43705 DHS Refunds Admin	10,897	15,000	15,000	15,000
LEAP Admin				
13476061.43601 DHS Admin Rev	20	500	15	-
Old Age Pension				
13476069.43705 DHS Refunds Admin	10,026	-	-	-
Income Maintenance Total	1,334,308	1,325,500	1,404,515	1,560,000
<u>Other Revenues</u>				
Other Revenues				
130.47800 Retirement Account Refunds	35,442	-	-	-
130.47900 Miscellaneous Revenue	6,006	-	-	-
Other Revenues Total	41,449	-	-	-
Operating Revenue Total	5,667,493	6,790,886	6,036,163	7,463,672

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Operating Expenses				
<u>Adult Protection</u>				
Adult Protection				
1347004.51000 Salaries & Wage	206,875	259,019	234,403	305,656
1347004.51230 Overtime	570	-	-	-
1347004.52001 Medical Insurance	38,349	53,442	42,920	61,680
1347004.52020 Other Insurance & Benefits	3,602	4,781	3,778	5,751
1347004.52100 Social Security Contributions	14,188	16,361	14,532	20,940
1347004.52200 Retirement Contributions	14,187	16,239	15,072	20,779
1347004.52330 Worker's Compensation	3,796	5,053	5,053	5,053
1347004.52500 Annual Leave Conversion Expens	-	1,907	1,747	1,907
1347004.53520 Legal Services	7,448	7,500	7,500	8,500
1347004.53823 Client/Provider pymt	19,451	17,000	30,000	22,000
1347004.53990 Purchase Admin Service	363	600	600	600
1347004.54104 Utilities	1,128	1,100	3,500	1,406
1347004.54150 Telephone	600	521	620	521
1347004.54410 Building Rent	4,223	4,487	4,487	3,983
1347004.55600 Postage & Box Rent	311	120	120	120
1347004.55730 Membership & Registrat Fees	1,030	-	-	-
1347004.55805 Travel	3,856	2,000	1,000	2,000
1347004.56100 Office Supplies	104	750	750	750
1347004.56112 Computer & Operating Equip	464	2,000	2,000	2,000
1347004.57410 DHS County Share	-	-	44,643	50,000
1347004.57650 CERF Fuel	515	799	806	764
1347004.57655 CERF Maintenance & Repair	635	462	462	1,270
1347004.57670 CERF Rental Charges	1,191	921	921	921
Adult Protection Total	322,884	395,061	414,913	516,601
Adult Protection Total	322,884	395,061	414,913	516,601
<u>Child Care</u>				
Child Care				
1347104.51000 Salaries & Wage	74,147	115,108	80,722	84,672
1347104.52001 Medical Insurance	7,657	22,440	7,201	7,664
1347104.52020 Other Insurance & Benefits	1,274	2,505	1,259	1,395
1347104.52100 Social Security Contributions	5,107	7,201	5,016	6,089
1347104.52200 Retirement Contributions	5,551	7,453	5,497	6,372
1347104.52330 Worker's Compensation	181	183	183	183
1347104.52500 Annual Leave Conversion Expens	-	848	-	848
1347104.54104 Utilities	443	850	850	486
1347104.54150 Telephone	32	400	520	400
1347104.54410 Building Rent	1,919	1,507	1,507	1,378
1347104.55600 Postage & Box Rent	112	120	120	120
1347104.55730 Membership & Registrat Fees	-	45	45	45
1347104.55805 Travel	-	1,500	1,000	1,500
1347104.56100 Office Supplies	5	200	200	200
1347104.56112 Computer & Operating Equip	206	250	250	250
1347104.57410 DHS County Share	106,184	83,370	83,370	100,000
Child Care Total	202,816	243,980	187,739	211,602
Child Care Total	202,816	243,980	187,739	211,602

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Child Support</u>				
Child Support				
1347204.51000 Salaries & Wage	292,113	345,080	336,891	419,592
1347204.51120 Temporary Salaries	7,476	16,300	-	20,800
1347204.52001 Medical Insurance	54,794	81,248	53,663	68,780
1347204.52020 Other Insurance & Benefits	5,758	7,570	6,004	8,098
1347204.52100 Social Security Contributions	21,375	24,249	21,806	30,004
1347204.52200 Retirement Contributions	19,008	20,988	19,129	26,446
1347204.52330 Worker's Compensation	394	480	480	480
1347204.52500 Annual Leave Conversion Expens	-	2,583	-	2,583
1347204.53520 Legal Services	19,513	30,000	30,000	25,000
1347204.53813 CBI check (fingerprints)	327	100	100	100
1347204.53823 Client/Provider pymt	266	600	600	600
1347204.53990 Purchase Admin Service	1,025	2,000	2,000	2,000
1347204.54104 Utilities	3,474	3,750	3,750	5,455
1347204.54150 Telephone	326	400	400	400
1347204.54410 Building Rent	13,398	13,121	13,121	15,456
1347204.55600 Postage & Box Rent	2,967	4,000	4,000	4,000
1347204.55730 Membership & Registrat Fees	200	800	800	800
1347204.55805 Travel	-	3,000	3,000	3,000
1347204.56100 Office Supplies	2,206	3,000	3,000	3,000
1347204.56112 Computer & Operating Equip	11,936	6,000	6,000	6,000
1347204.57410 DHS County Share	4,774	3,000	3,000	4,000
Child Support Total	461,329	568,269	507,745	646,594
Child Support Total	461,329	568,269	507,745	646,594
<u>Child Welfare</u>				
80/20 Child Welfare				
13473040.51000 Salaries & Wage	565,681	657,846	757,000	971,950
13473040.51120 Temporary Salaries	21,073	38,650	18,889	45,479
13473040.51230 Overtime	409	2,000	320	2,000
13473040.52001 Medical Insurance	113,407	122,181	101,015	129,942
13473040.52020 Other Insurance & Benefits	11,456	13,869	12,562	17,665
13473040.52100 Social Security Contributions	41,372	47,103	47,345	70,828
13473040.52200 Retirement Contributions	31,423	35,320	33,474	51,463
13473040.52330 Worker's Compensation	7,816	11,241	11,241	11,241
13473040.52500 Annual Leave Conversion Expens	-	4,852	-	4,852
13473040.53520 Legal Services	95,879	160,000	160,000	140,000
13473040.53813 CBI check (fingerprints)	1,709	2,250	2,250	2,250
13473040.53823 Client/Provider pymt	46,764	53,000	86,000	68,000
13473040.53833 Contract Payments	91,006	98,000	173,000	173,000
13473040.53990 Purchase Admin Service	11,949	15,000	15,000	15,000
13473040.54104 Utilities	7,002	6,500	8,500	10,689
13473040.54150 Telephone	6,308	7,000	7,000	7,000
13473040.54410 Building Rent	26,225	27,956	27,956	30,283
13473040.55600 Postage & Box Rent	2,169	2,000	2,000	2,000
13473040.55730 Membership & Registrat Fees	1,125	1,000	1,000	2,000
13473040.55805 Travel	525	20,000	10,000	15,000
13473040.56100 Office Supplies	5,489	7,000	7,000	7,000
13473040.56112 Computer & Operating Equip	4,765	5,000	5,000	5,000

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
13473040.57410 DHS County Share	106,021	143,794	99,151	123,794
13473040.57650 CERF Fuel	3,186	5,361	4,981	4,723
13473040.57655 CERF Maintenance & Repair	3,927	2,855	2,855	7,851
13473040.57670 CERF Rental Charges	7,360	5,696	5,696	5,696
80/20 Child Welfare Total	1,214,043	1,495,475	1,599,236	1,924,706
Chaffee				
13473050.51000 Salaries & Wage	11,228	11,494	13,085	12,992
13473050.52001 Medical Insurance	1,914	1,907	1,900	3,657
13473050.52020 Other Insurance & Benefits	240	235	229	255
13473050.52100 Social Security Contributions	716	691	771	867
13473050.52200 Retirement Contributions	550	547	575	646
13473050.52330 Worker's Compensation	244	261	261	261
13473050.52500 Annual Leave Conversion Expens	-	85	-	85
13473050.53823 Client/Provider pymt	8,586	6,000	20,000	8,000
13473050.53990 Purchase Admin Service	-	200	200	200
13473050.54104 Utilities	76	100	100	225
13473050.54150 Telephone	291	250	500	250
13473050.54410 Building Rent	291	290	290	636
13473050.55600 Postage & Box Rent	20	50	50	50
13473050.55805 Travel	-	1,200	750	1,200
13473050.56100 Office Supplies	-	100	100	100
13473050.56112 Computer & Operating Equip	42	100	100	100
Chaffee Total	24,200	23,509	38,911	29,525
Child Welfare				
1347304.51000 Salaries & Wage	208,413	244,205	230,000	239,308
1347304.51120 Temporary Salaries	1,473	-	177	-
1347304.52001 Medical Insurance	22,534	53,218	36,316	38,997
1347304.52020 Other Insurance & Benefits	3,623	4,763	3,442	3,873
1347304.52100 Social Security Contributions	15,557	16,320	14,270	17,136
1347304.52200 Retirement Contributions	11,123	12,857	11,944	14,359
1347304.52330 Worker's Compensation	4,369	2,708	2,708	2,708
1347304.52500 Annual Leave Conversion Expens	-	1,553	-	1,553
1347304.53823 Client/Provider pymt	6,728	-	10	-
1347304.53832 COACT Pass-thru Expenditures	42,546	-	-	-
1347304.53833 Contract Payments	67,017	75,000	-	-
1347304.53990 Purchase Admin Service	505	-	-	-
1347304.54104 Utilities	202	-	-	-
1347304.54150 Telephone	12	13	-	-
1347304.54410 Building Rent	1,097	-	-	-
1347304.55600 Postage & Box Rent	90	-	-	-
1347304.56112 Computer & Operating Equip	71	-	-	-
1347304.57410 DHS County Share	7,522	-	-	-
Child Welfare Total	392,883	410,636	298,867	317,934
Child Welfare Case Services				
13473036.53823 Client/Provider pymt	24,882	30,000	22,000	30,000
13473036.53990 Purchase Admin Service	40	50	50	50
13473036.55805 Travel	1,792	1,000	1,000	1,000
Child Welfare Case Services Total	26,714	31,050	23,050	31,050

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
PSSF Grant				
13473030.53833 Contract Payments	263	1,500	1,500	1,500
13473030.55805 Travel	487	-	550	1,500
13473030.56100 Office Supplies	982	1,250	1,000	1,000
PSSF Grant Total	1,731	2,750	3,050	4,000
WRAP				
13473041.53823 Client/Provider pymt	5,053	6,000	8,000	8,000
WRAP Total	5,053	6,000	8,000	8,000
Child Welfare Total	1,664,624	1,969,420	1,971,114	2,315,214
Colorado Works				
Colorado Works				
1347704.51000 Salaries & Wage	64,049	110,016	83,000	175,131
1347704.51230 Overtime	211	-	-	-
1347704.52001 Medical Insurance	14,972	21,984	9,668	22,040
1347704.52020 Other Insurance & Benefits	1,210	1,966	1,045	3,718
1347704.52100 Social Security Contributions	5,143	7,035	4,673	12,517
1347704.52200 Retirement Contributions	3,765	5,900	3,638	8,957
1347704.52330 Worker's Compensation	105	175	175	175
1347704.52500 Annual Leave Conversion Expens	-	810	-	810
1347704.53833 Contract Payments	143,229	140,000	140,000	170,000
1347704.54104 Utilities	983	1,100	1,100	1,558
1347704.54150 Telephone	70	200	150	200
1347704.54410 Building Rent	4,032	3,634	3,634	4,415
1347704.55600 Postage & Box Rent	255	200	200	200
1347704.55730 Membership & Registrat Fees	60	500	500	500
1347704.55805 Travel	-	1,500	500	1,500
1347704.56100 Office Supplies	19	500	500	500
1347704.56112 Computer & Operating Equip	251	700	700	700
1347704.57410 DHS County Share	138,224	158,978	130,000	177,285
Colorado Works Total	376,577	455,198	379,483	580,206
Colorado Works Total	376,577	455,198	379,483	580,206
CORE Services				
80/20 Core Services				
13475055.51000 Salaries & Wage	81,687	292,338	144,000	206,776
13475055.52001 Medical Insurance	7,864	53,572	13,248	27,720
13475055.52020 Other Insurance & Benefits	1,262	5,315	1,764	3,754
13475055.52100 Social Security Contributions	6,110	19,466	8,297	15,204
13475055.52200 Retirement Contributions	4,023	15,849	6,092	10,339
13475055.52330 Worker's Compensation	2,446	5,843	5,843	5,843
13475055.52500 Annual Leave Conversion Expens	-	2,079	-	2,079
13475055.53813 CBI check (fingerprints)	55	-	-	-
13475055.53833 Contract Payments	4,830	-	-	-
13475055.53990 Purchase Admin Service	5,536	7,500	7,500	9,000
13475055.54104 Utilities	1,661	2,000	2,000	2,529
13475055.54150 Telephone	127	500	200	500
13475055.54410 Building Rent	6,232	6,714	6,714	7,164
13475055.55600 Postage & Box Rent	422	500	500	500

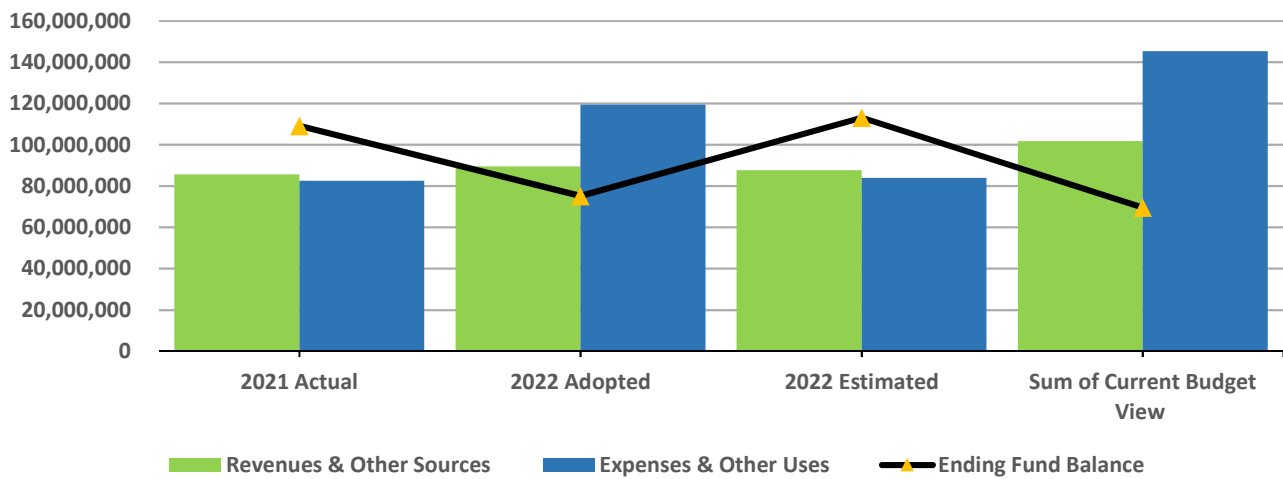
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
13475055.55730 Membership & Registrat Fees	450	800	800	800
13475055.55805 Travel	-	2,000	500	2,000
13475055.56100 Office Supplies	219	500	500	500
13475055.56112 Computer & Operating Equip	532	3,000	1,000	1,000
13475055.57410 DHS County Share	58,758	42,945	25,000	40,945
80/20 Core Services Total	182,213	460,921	223,959	336,652
CORE Services				
1347504.51000 Salaries & Wage	330,775	224,660	226,738	230,114
1347504.52001 Medical Insurance	45,479	30,268	24,507	40,068
1347504.52020 Other Insurance & Benefits	5,660	3,840	3,258	4,539
1347504.52100 Social Security Contributions	24,021	15,541	15,188	15,970
1347504.52200 Retirement Contributions	17,586	10,727	10,155	11,506
1347504.52330 Worker's Compensation	7,488	4,393	4,393	4,393
1347504.52500 Annual Leave Conversion Expens	-	1,654	-	1,654
1347504.53823 Client/Provider pymt	6,756	5,500	5,500	8,000
1347504.54104 Utilities	216	-	-	-
1347504.54150 Telephone	28	30	30	30
1347504.54410 Building Rent	1,073	-	-	-
1347504.55600 Postage & Box Rent	112	-	-	-
1347504.55805 Travel	307	-	-	-
1347504.56100 Office Supplies	274	-	-	-
1347504.56112 Computer & Operating Equip	462	-	-	-
CORE Services Total	440,240	296,613	289,769	316,275
CORE Services Total	622,453	757,534	513,727	652,927
<u>Income Maintenance</u>				
Aid to Needy Disabled				
13476065.57410 DHS County Share	48,042	60,000	60,000	60,000
Aid to Needy Disabled Total	48,042	60,000	60,000	60,000
Employment First				
13476068.53833 Contract Payments	297	500	500	-
Employment First Total	297	500	500	-
Fraud Investigation				
13476060.51000 Salaries & Wage	45,049	46,699	49,712	55,286
13476060.52001 Medical Insurance	6,947	6,920	6,528	6,956
13476060.52020 Other Insurance & Benefits	968	911	872	978
13476060.52100 Social Security Contributions	3,380	3,323	3,356	4,152
13476060.52200 Retirement Contributions	2,233	2,222	2,656	3,317
13476060.52330 Worker's Compensation	61	65	65	65
13476060.52500 Annual Leave Conversion Expens	-	344	-	344
13476060.54104 Utilities	305	350	350	364
13476060.54150 Telephone	25	50	50	50
13476060.54410 Building Rent	1,136	1,126	1,126	1,030
13476060.55600 Postage & Box Rent	79	75	75	75
13476060.55730 Membership & Registrat Fees	-	200	200	200
13476060.55805 Travel	-	500	-	1,000
13476060.56100 Office Supplies	35	-	-	-
13476060.56112 Computer & Operating Equip	211	100	250	250
Fraud Investigation Total	60,429	62,886	65,240	74,067

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
General Assistance				
13476064.53823 Client/Provider pymt	1,100	9,000	10,000	10,000
13476064.53833 Contract Payments	11,000	11,000	9,500	11,000
13476064.56100 Office Supplies	1,283	3,500	3,500	3,500
General Assistance Total	13,383	23,500	23,000	24,500
Income Maintenance				
1347604.51000 Salaries & Wage	1,195,184	1,356,958	1,324,630	1,622,157
1347604.51120 Temporary Salaries	49,065	77,451	26,831	70,000
1347604.51230 Overtime	8,873	30,000	29,106	30,000
1347604.52001 Medical Insurance	170,136	227,310	127,617	209,730
1347604.52020 Other Insurance & Benefits	24,675	27,392	21,185	29,412
1347604.52100 Social Security Contributions	90,123	96,108	89,465	116,378
1347604.52200 Retirement Contributions	68,495	74,818	68,428	93,486
1347604.52330 Worker's Compensation	2,081	2,205	2,205	2,205
1347604.52500 Annual Leave Conversion Expens	-	10,029	1,838	10,029
1347604.53520 Legal Services	2,010	2,500	2,500	2,500
1347604.53813 CBI check (fingerprints)	-	200	200	200
1347604.53823 Client/Provider pymt	-	3,000	-	-
1347604.53990 Purchase Admin Service	37,427	73,500	73,500	73,500
1347604.54104 Utilities	14,089	13,000	16,500	17,288
1347604.54150 Telephone	2,670	3,000	3,000	3,000
1347604.54410 Building Rent	53,698	54,489	54,489	48,979
1347604.55600 Postage & Box Rent	3,781	3,000	3,000	3,000
1347604.55730 Membership & Registrat Fees	3,708	4,000	4,000	4,000
1347604.55805 Travel	1,384	6,000	2,500	6,000
1347604.56100 Office Supplies	5,305	9,000	9,000	9,000
1347604.56112 Computer & Operating Equip	11,550	17,500	8,000	17,500
1347604.57410 DHS County Share	41,037	54,317	56,000	62,000
1347604.57650 CERF Fuel	984	1,340	1,538	1,459
1347604.57655 CERF Maintenance & Repair	1,213	882	882	2,425
1347604.57670 CERF Rental Charges	2,273	1,759	1,759	1,759
Income Maintenance Total	1,789,762	2,149,757	1,928,173	2,436,005
LEAP Admin				
13476061.53990 Purchase Admin Service	0	-	-	-
13476061.54150 Telephone	5	50	-	-
LEAP Admin Total	6	50	-	-
Medicaid Transportation				
13476063.53823 Client/Provider pymt	(828)	-	-	-
Medicaid Transportation Total	(828)	-	-	-
Income Maintenance Total	1,911,090	2,296,693	2,076,913	2,594,573
Other Sources and Uses				
80/20 Child Welfare				
13473040.47421 DHS RMS	228,910	(313,880)	313,880	313,880
80/20 Child Welfare Total	228,910	(313,880)	313,880	313,880

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
80/20 Core Services				
13475055.47421 DHS RMS	(8,365)	8,272	(8,272)	(8,272)
80/20 Core Services Total	(8,365)	8,272	(8,272)	(8,272)
Old Age Pension				
13476069.47421 DHS RMS	39,357	(28,539)	28,539	28,539
Old Age Pension Total	39,357	(28,539)	28,539	28,539
Other Sources and Uses				
1347004.47421 DHS RMS	22,631	(22,068)	22,068	22,068
1347104.47421 DHS RMS	65,149	(38,947)	38,947	38,947
1347304.47421 DHS RMS	3,072	(7,270)	7,270	7,270
1347504.47421 DHS RMS	8,365	(8,272)	8,272	8,272
1347604.47421 DHS RMS	(508,287)	523,196	(523,196)	(523,196)
1347704.47421 DHS RMS	149,167	(112,492)	112,492	112,492
Other Sources and Uses Total	(259,901)	334,147	(334,147)	(334,147)
Other Sources and Uses Total	(0)	-	-	-
<u>Other Uses</u>				
Other Uses				
130.59090 Contingency	-	50,000	-	50,000
Other Uses Total	-	50,000	-	50,000
Other Uses Total	-	50,000	-	50,000
Operating Expenses Total	5,561,774	6,736,155	6,051,635	7,567,717
TOTAL Human Services Fund EXPENDITURES	5,561,774	6,736,155	6,051,635	7,567,717

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	-	-	-	-
Operating Revenue				
Transfers In	-	-	-	940,000
Operating Revenue Total	-	-	-	940,000
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	-	-	-	644,999
Operating	-	-	-	295,000
Personnel & Operating Costs Total	-	-	-	939,999
Capital & One Time Expenditures				
Contingency	-	-	-	1
Capital & One Time Expenditures Total	-	-	-	1
Operating Expenses Total	-	-	-	940,000
Ending Fund Balance	-	-	-	-

Changes in Ending Fund Balance





PUBLIC HEALTH DEPARTMENT

Overview & FTE's				
General Support Required \$940,000				FTE's
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
140.48510 Transfer From General Fund	-	-	-	940,000
Operating Revenue Total	-	-	-	940,000
<u>Operating Payroll</u>				
1442104.51000 Salaries & Wage	-	-	-	644,999
Operating Payroll Total	-	-	-	644,999
<u>Operating Expenses</u>				
1442104.54412 Office Space Rent	-	-	-	80,000
1442104.56170 Operating Supplies	-	-	-	215,000
Operating Expenses Total	-	-	-	295,000
<u>Contingency</u>				
1442104.59090 Contingency	-	-	-	1
Contingency Total	-	-	-	1
TOTAL PUBLIC HEALTH DEPARTMENT EXPENDITURES	-	-	-	940,000

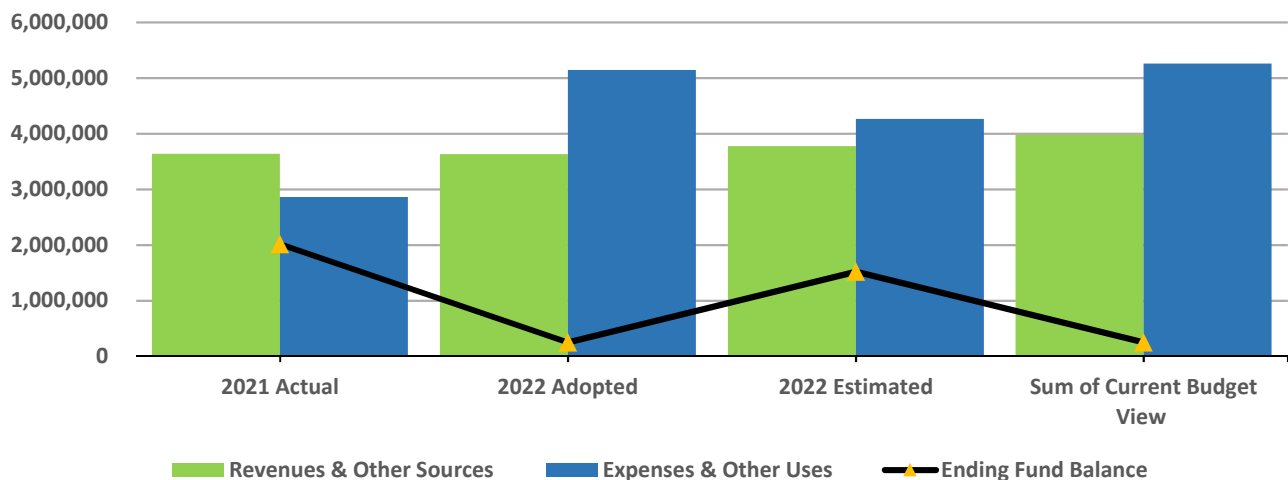


JOINT SALES TAX FUND SUMMARY

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. This fund is required to report revenue equal to 11% of the two cent (2%) County sales tax imposed pursuant to the special election of May 11, 1982. The revenues are to be used to fund City and County agreed upon projects yearly. The fund is considered a non-Major Governmental Fund for La Plata County.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$1,243,141	\$1,764,445	\$2,014,940	1,523,450
Operating Revenue				
Sales Tax	3,633,508	3,628,565	3,770,693	3,979,855
Miscellaneous	503	3,000	3,000	3,000
Operating Revenue Total	3,634,012	3,631,565	3,773,693	3,982,855
Operating Expenses				
Transfers Out - Durango Landfill	10,000	10,000	10,000	10,000
Transfers Out - Durango Senior Services	398,801	626,103	626,103	690,236
Transfers Out - Senior Services Capital	-	171,000	-	325,000
Durango Public Library	2,188,710	2,974,892	2,974,892	3,279,619
Durango Library Capital	-	-	339,381	-
SW Council of Gov (SWCOG)	16,418	8,454	8,454	-
Hazardous Waste Roundup	-	75,000	75,000	-
Homeless Expenditures	148,124	125,000	231,353	530,000
Road Improvements	100,160	-	-	-
Recon Budget to Actual Rev	-	36,285	-	-
Transfer Out - City and County	-	1,119,276	-	421,450
Operating Expenses Total	2,862,213	5,146,010	4,265,183	5,256,305
Ending Fund Balance	\$2,014,940	\$250,000	\$1,523,450	250,000

Changes in Ending Fund Balance

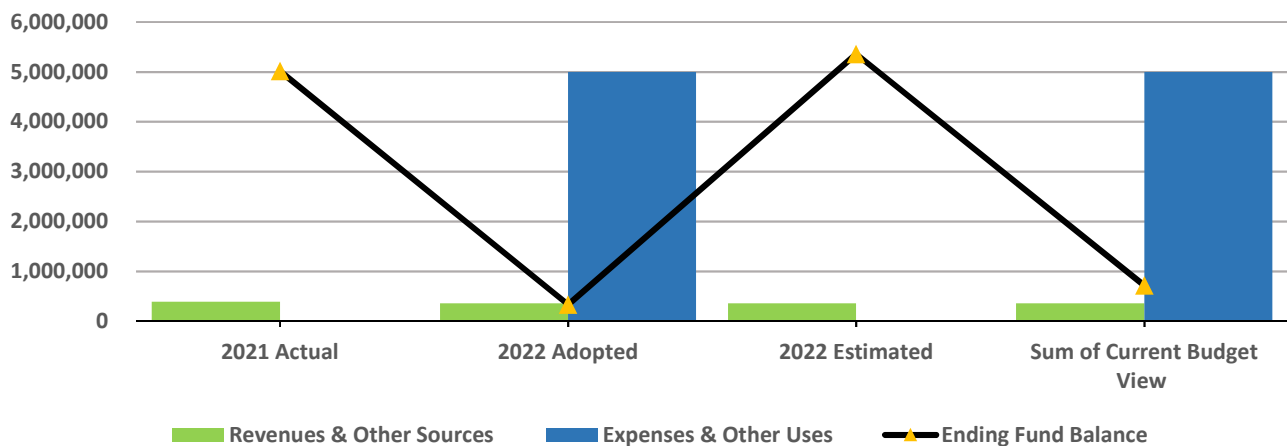


Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
200.41300 Sales Taxes	3,633,508	3,628,565	3,770,693	3,979,855
200.47000 Investment Earnings	503	3,000	3,000	3,000
Operating Revenue Total	3,634,012	3,631,565	3,773,693	3,982,855
<u>Operating Expenses</u>				
20030.57810 Transfer to/from Landfill	10,000	10,000	10,000	10,000
20040.57811 Transfer for Senior Services	398,801	626,103	626,103	690,236
20040.57812 Transfer for SenServ Capital	-	171,000	-	325,000
20050.58500 Durango Public Library	2,188,710	2,974,892	2,974,892	3,279,619
20050.58550 Durango Library Capital	-	-	339,381	-
20010.59400 SW Council of Gov (SWCOG)	16,418	8,454	8,454	-
20010.56146 Hazardous Waste Roundup	-	75,000	75,000	-
20010.53845 Homeless Expenditures	148,124	125,000	231,353	530,000
20030.53827 Road Improvements	100,160	-	-	-
20010.59150 Recon Budget to Actual Rev	-	36,285	-	-
20010.57816 Transfer Out - City and County	-	1,119,276	-	421,450
Operating Expenses Total	2,862,213	5,146,010	4,265,183	5,256,305
TOTAL JOINT SALES TAX EXPENDITURES	2,862,213	5,146,010	4,265,183	5,256,305

C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$4,626,705	\$4,975,755	\$5,016,580	\$5,359,580
Operating Revenue				
State Lottery Proceeds	388,066	338,000	338,000	338,000
Miscellaneous	2,280	20,000	20,000	20,000
Operating Revenue Total	390,347	358,000	358,000	358,000
Operating Expenses				
Capital Outlay - Multi Event C	472	5,000,000	15,000	5,000,000
Operating Expenses Total	472	5,000,000	15,000	5,000,000
Ending Fund Balance	\$5,016,580	\$333,755	\$5,359,580	\$717,580

Changes in Ending Fund Balance



Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
210.43315 Lottery Funds	388,066	338,000	338,000	338,000
21050.47000 Investment Earnings	2,280	20,000	20,000	20,000
Operating Revenue Total	390,347	358,000	358,000	358,000
<u>Operating Expenses</u>				
21050.59525 Capital Outlay - Multi Event C	472	5,000,000	15,000	5,000,000
Operating Expenses Total	472	5,000,000	15,000	5,000,000
TOTAL CONSERVATION TRUST FUND EXPENDITURES	472	5,000,000	15,000	5,000,000

Capital Projects Fund account for the construction, rehabilitation, and acquisition of capital assets, such as buildings and equipment. A separate Capital Projects Fund is often established when the acquisition or construction of a capital project extends beyond a single fiscal year and the financing sources are provided by specifically designated resources. Capital expenditures fall into one of two categories: Capital Improvements and Capital Outlay.

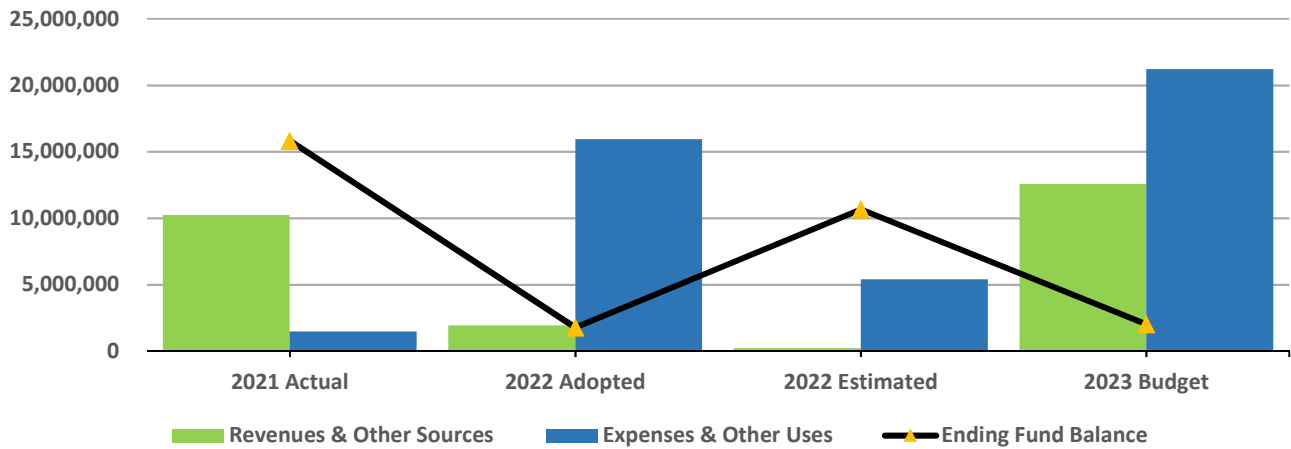
Capital Improvement Fund

Pursuant to a 1984 ballot measure that dedicates a portion of sales tax to capital improvement projects, the County established this fund in 1985. The expenditures are limited to continuing capital and major capital improvements determined by the Board of County Commissioners. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County.

The Capital Improvement Fund was created by Resolution 1984-142 to provide for continuing capital improvements required by the County. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County. This fund is also one of the four Major Governmental Funds.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$7,066,365	\$15,799,323	\$15,829,983	\$10,662,964
Operating Revenue				
Intergovernmental	229,734	1,921,822	221,822	3,737,822
Transfers In	10,000,000	-	-	8,845,678
Operating Revenue Total	10,229,734	1,921,822	221,822	12,583,500
Operating Expenses				
Capital & One Time Expenditures	1,466,117	13,938,627	5,388,840	19,207,710
Contingency	-	2,000,000	-	2,000,000
Operating Expenses Total	1,466,117	15,938,627	5,388,840	21,207,710
Ending Fund Balance	\$15,829,983	\$1,782,517	\$10,662,964	\$2,038,754

Changes in Ending Fund Balance



Mission Statement

The Capital Improvement Fund was established in 1987 to provide for continuing capital improvement required by the County. Expenditures are limited to continuing capital requirements and major capital improvements as determined by the Board of County Commissioners.

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
260.45324 Energy Impact Assistance	-	1,700,000	-	1,700,000
260.45325 Denier Center Grants	-	-	-	1,825,000
260.45390 Miscellaneous State Grants	-	9,000	9,000	-
260.47900 Miscellaneous Revenue	8,040	-	-	-
26010.45200 CAB-Vehicle Charging CACGP	9,000	-	-	-
26010.48510 Transfer From General Fund	10,000,000	-	-	8,845,678
26020.44680 GSA Courthouse Lease	130,253	130,356	130,356	130,356
26020.44681 GSA Courthouse Improvements	30,048	30,072	30,072	30,072
26020.47893 DA Crths Remodel-San Juan Cty	2,701	2,701	2,701	2,701
26020.47894 DA Crths Remodel-Archuleta Cty	49,693	49,693	49,693	49,693
Operating Revenue Total	10,229,734	1,921,822	221,822	12,583,500
<u>Capital Outlay</u>				
26010.59105 CAB-Vehicle Charging Stations	10,471	14,000	8,644	-
26010.59109 Sand Shed Crader Pit	-	300,000	7,500	300,000
26010.59112 Security Upgrades	-	250,000	190,000	150,000
26010.59121 ACT Sound Mitigation	-	-	-	100,000
26010.59126 Ignacio Fuel Tank Replacement	-	-	-	150,000
26010.59130 Info Serv Capital & Projects	131,816	364,000	124,000	660,000
26010.59155 Old Main Post Office Remodel	22,848	670,000	50,000	1,500,000
26010.59156 DeNier Center Improvements	56,686	504,750	299,000	5,000,000
26010.59157 La Posta Infrastructure Imp	-	1,000,000	-	1,000,000
26010.59160 Fairgrounds-Well Water System	2,415	-	-	-
26010.59161 Fairgrounds RV Pedestals	-	20,000	-	20,000
26010.59224 Courthouse HVAC Replacement	97,023	50,000	50,000	-
26010.59225 Fairgrounds HVAC Replacement	-	28,000	28,000	-
26010.59229 Grassy Tower HVAC Unit	-	-	-	32,000
26010.59230 211 RockPt - HVAC Replacement	132,875	-	-	-
26010.59231 211 Rockpoint Office Remodel	-	18,000	15,288	-
26010.59253 Courthouse Roof Replacement	-	338,852	5,000	1,100,000
26010.59254 Courthouse Security Upgrades	-	18,700	12,500	-
26010.59256 Courthouse Carpet Replacement	-	-	-	470,000
26010.59270 Gun Range Comprehensive Plan	592	2,480,000	40,000	2,480,000
26010.59271 Energy Conserv&Sustainability	-	1,500,000	-	3,000,000
26010.59280 Boys&GirlsClub Sewer Replac	-	69,000	-	69,000
26010.59420 Gravel Pit&Equipment Purchase	-	1,900,000	1,900,000	-
26020.59143 Autopsy Room	271,673	-	213,000	-
26020.59204 Sheriff-Equip Storage Bldg.	96,392	1,513,205	1,605,073	-
26020.59212 Regional Weather Radar	-	2,100,000	-	3,000,000
26020.59226 Jail - HVAC Replacement	-	26,220	26,220	-
26020.59227 Jail - Ctrl Room Air Supply	-	20,000	4,000	20,000
26020.59228 Jail - RTU/Air Handler	-	-	-	156,710
26020.59291 Jail-Restroom Fixtures/Paintin	19,129	-	-	-
26020.59292 Jail-Locker Room Remodel	455,787	-	-	-

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
26020.59295 Jail - Boiler Replacement	97,000	-	-	-
26020.59296 Jail - Fire Panel Replacement	-	208,900	181,115	-
26020.59297 Jail-Loading Dock Concrete	-	70,000	175,000	-
26020.59298 Jail - Perimeter Fence Remodel	-	440,000	440,000	-
26040.59412 10 Burnett-Access Ctrl System	71,411	-	-	-
26040.59413 10 Burnett - Retractable Wall	-	35,000	14,500	-
Capital Outlay Total	1,466,117	13,938,627	5,388,840	19,207,710
<u>Contingency</u>				
26010.59090 Contingency	-	2,000,000	-	2,000,000
Contingency Total	-	2,000,000	-	2,000,000
TOTAL CIP EXPENDITURES	1,466,117	15,938,627	5,388,840	21,207,710

Component units are legally separate organizations for which the County is financially accountable or which are closely related to or financially integrated with the County. If blended, it is reported as if it were a fund of the County throughout the year. It is included at both the government wide and the fund financial reporting levels.

La Plata County has three such blended component units:

Sixth Judicial District Attorney

The office of the District Attorney of the Sixth Judicial District provides prosecutorial and other public safety services to the citizens of La Plata County, Archuleta, and San Juan Counties.

Durango Hills Road Improvement District

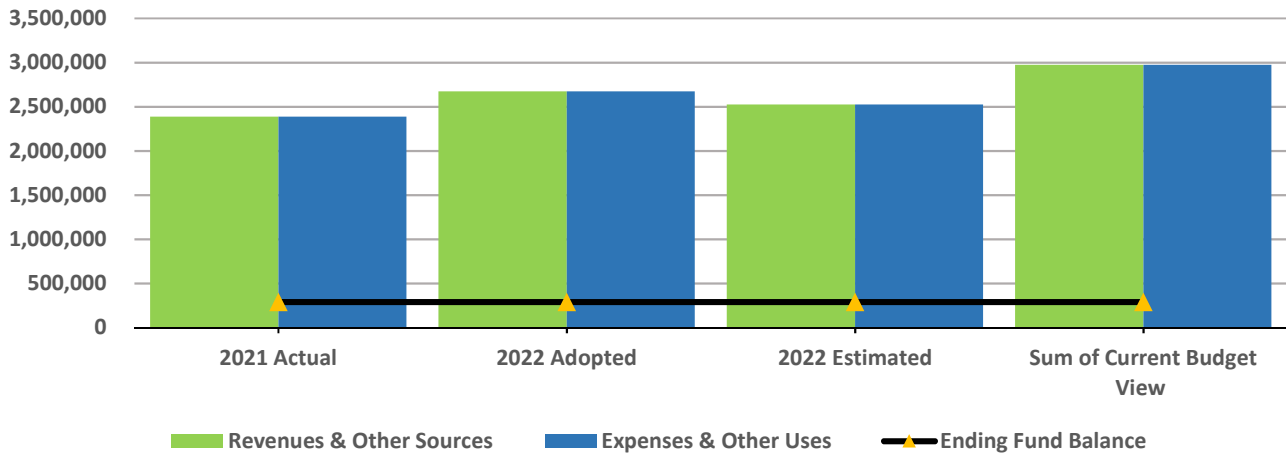
Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues voluntarily paid by a few users that access the radio towers at the end of the road.

Palo Verde Public Improvement District #3

The Palo Verde Public Improvement District #3 was established Nov. 5, 2013 to account for a water line extension project to connect service to the City of Durango water.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104
Operating Revenue				
La Plata County Contribution	1,685,539	1,937,996	1,834,843	2,163,100
Archuleta County Contribution	419,364	482,226	440,717	519,562
San Juan County Contribution	21,691	25,003	23,310	27,481
Fees and Fines	30,471	40,000	40,000	40,000
Intergovernmental	228,861	186,529	186,529	222,441
Miscellaneous	166	-	-	-
Operating Revenue Total	2,386,093	2,671,754	2,525,399	2,972,584
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	1,539,426	1,743,321	1,682,168	1,986,638
Overtime	356	-	-	-
Medical Benefits	245,908	270,088	253,484	281,108
Other Benefits & Costs	247,658	277,235	260,440	317,115
Operating	352,745	361,110	329,308	367,723
Personnel & Operating Costs Total	2,386,093	2,651,754	2,525,399	2,952,584
Capital & One Time Expenditures				
Contingency	-	20,000	-	20,000
Capital & One Time Expenditures Total	-	20,000	-	20,000
Operating Expenses Total	2,386,093	2,671,754	2,525,399	2,972,584
Ending Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104

Changes in Ending Fund Balance





SIXTH JUDICIAL DISTRICT ATTORNEY

Mission Statement				
The Sixth Judicial District Attorney's office serves La Plata, Archuleta, and San Juan Counties by prosecuting criminal cases with the highest standards of excellence, and is dedicated to our primary purpose, community safety, by demanding accountability from offenders, protecting and honoring victims, and focusing on prevention of future crime.				
Overview & FTE's				
General Support Required				FTE's
\$2,710,143				28
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
7025902.43160 DA cost share Archuleta Cty	419,364	482,226	440,717	519,562
7025902.43162 DA cost share San Juan Cty	21,691	25,003	23,310	27,481
7025902.43164 Other Misc Rev - SPIE	9,182	-	-	-
7025902.43360 DA cost share - State salary	127,270	127,244	127,244	127,244
7025902.43362 Mandated Cost Reimb	30,471	40,000	40,000	40,000
7025902.43363 Wknd Bond Hearing CDAC Reimb	-	-	-	40,000
7025902.44300 Gaming Funds - DA	26,193	14,285	14,285	10,197
7025902.44309 Adult Diversion Grant	3,880	-	-	-
7025902.44313 Adult Diversion Client Fees	9,695	10,000	10,000	10,000
7025902.44670 VALE	38,966	35,000	35,000	35,000
7025902.47000 Investment Earnings	62	-	-	-
7025902.47800 Retirement Account Refunds	11,491	-	-	-
7025902.47896 Travel/Train Reimb	104	-	-	-
7025902.47900 Miscellaneous Revenue	2,184	-	-	-
7025902.48510 Transfer From General Fund	1,685,539	1,937,996	1,834,843	2,163,100
Operating Revenue Total	2,386,093	2,671,754	2,525,399	2,972,584
<u>Operating Payroll</u>				
7025902.51000 Salaries & Wage	1,539,426	1,743,321	1,682,168	1,986,638
7025902.51230 Overtime	356	-	-	-
7025902.52001 Medical Insurance	245,908	270,088	253,484	281,108
7025902.52020 Other Insurance & Benefits	27,159	29,151	27,359	32,368
7025902.52100 Social Security Contributions	102,601	106,799	100,233	135,317
7025902.52200 Retirement Contributions	113,997	124,447	116,797	132,852
7025902.52330 Worker's Compensation	2,710	2,998	2,998	2,998
7025902.52410 Cell Phone Allowance	1,043	1,040	1,040	780
7025902.52424 Awards/Employee Recognition	148	-	-	-
7025902.52500 Annual Leave Conversion Expens	-	12,800	12,013	12,800
Operating Payroll Total	2,033,348	2,290,644	2,196,091	2,584,861
<u>Operating Expenses</u>				
7025902.53520 Legal Services	3,481	6,000	6,000	6,000
7025902.53530 Special Prosecution	80,130	50,000	15,000	50,000
7025902.53930 Other Professional Services	1,296	2,500	2,500	2,500
7025902.54109 Utilities	15,833	17,000	17,000	17,000
7025902.54150 Telephone	1,339	2,700	2,700	2,700
7025902.54410 Building Rent	3,536	21,270	21,270	21,270
7025902.54412 Office Space Rent	126,055	126,055	126,055	126,055
7025902.55600 Postage & Box Rent	7,062	7,500	7,500	7,500
7025902.55725 Dues & Subscriptions	14,444	15,500	15,500	15,500
7025902.55905 Witness Expenses	229	2,500	2,000	2,500

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
7025902.55920 Meetings	17,781	27,500	27,500	27,500
7025902.56112 Computer & Operating Equip	2,174	2,840	2,840	2,840
7025902.56114 Computer Equip & Software	8,954	10,000	10,000	10,000
7025902.56122 Investigative Expense	-	500	600	500
7025902.56126 Payments For S.O Forfeitures	-	1,000	1,000	1,000
7025902.56128 Mandated Exp-Reimbursed	42,179	40,000	40,000	40,000
7025902.56147 Adult Diversion Prgm Expenditu	3,070	500	500	500
7025902.56170 Operating Supplies	12,507	12,500	12,500	12,500
7025902.57560 Miscellaneous Expense	4,907	5,000	10,000	5,000
7025902.57650 CERF Fuel	1,971	5,100	3,698	3,704
7025902.57655 CERF Maintenance & Repair	3,673	3,537	3,537	11,546
7025902.57670 CERF Rental Charges	2,124	1,608	1,608	1,608
Operating Expenses Total	352,745	361,110	329,308	367,723
<u>Contingency</u>				
7025902.59090 Contingency	-	20,000	-	20,000
Contingency Total	-	20,000	-	20,000
TOTAL 6th JUDICIAL DA EXPENDITURES	2,386,093	2,671,754	2,525,399	2,972,584

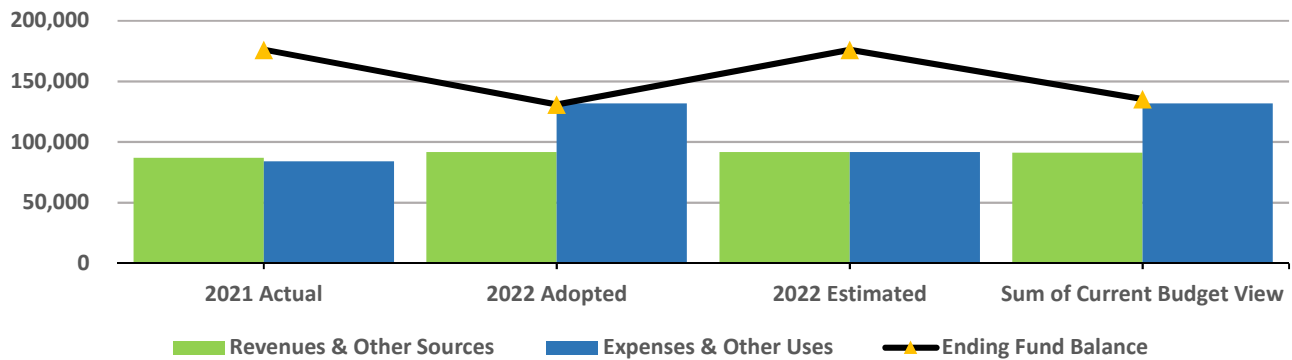


DURANGO HILLS ROAD IMPROVEMENT (LID) SUMMARY

This fund was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenue voluntarily paid by a few users that access the radio towers at the end of the road.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$173,261	\$171,105	\$176,109	\$175,986
Operating Revenue				
Property Taxes	72,988	78,877	78,877	78,411
Specific Ownership Taxes	8,325	7,500	7,500	7,500
Other Taxes	2,791	2,200	2,200	2,200
Miscellaneous	2,750	3,000	3,000	3,000
Operating Revenue Total	86,855	91,577	91,577	91,111
Operating Expenses				
Operating Costs				
Snow Removal	20,700	25,700	25,700	25,700
Grading & Maintenance	62,307	65,000	65,000	65,000
Miscellaneous Expenses	1,000	1,000	1,000	1,000
Operating Costs Total	84,007	91,700	91,700	91,700
Capital & One Time Expenditures				
Contingency	-	40,000	-	40,000
Capital & One Time Expenditures Total	-	40,000	-	40,000
Operating Expenses Total	84,007	131,700	91,700	131,700
Ending Fund Balance	\$176,109	\$130,982	\$175,986	\$135,397

Changes in Ending Fund Balance



Mission Statement

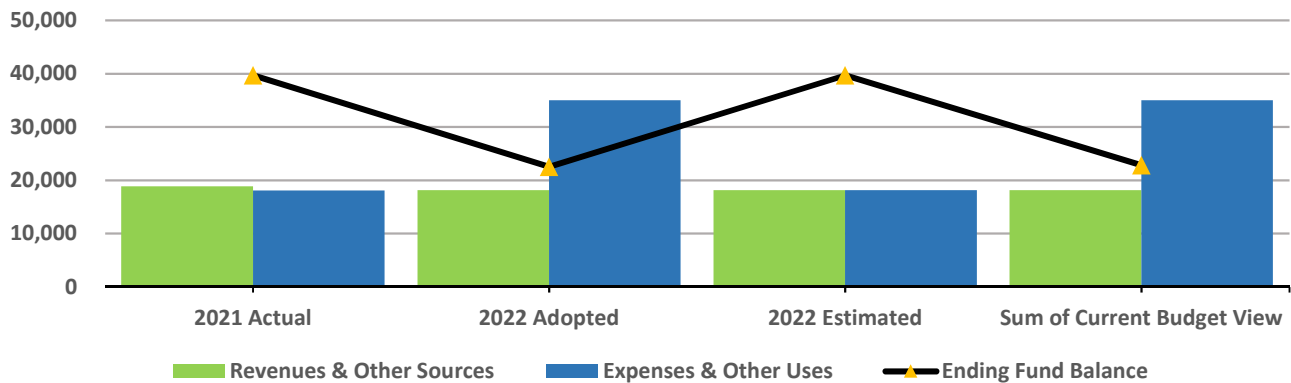
This fund was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenue voluntarily paid by a few users that access the radio towers at the end of the road.

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
300.41000 Property Taxes	72,988	78,877	78,877	78,411
300.41200 Specific Ownership Taxes	8,325	7,500	7,500	7,500
300.41910 Penalties & Interest Delin tax	147	-	-	-
300.41920 Prop Tax-Senior/Veteran Exem	2,644	2,200	2,200	2,200
300.47900 Miscellaneous Revenue	2,750	3,000	3,000	3,000
Operating Revenue Total	86,855	91,577	91,577	91,111
<u>Operating Expenses</u>				
30030.53930 Other Professional Services	1,000	1,000	1,000	1,000
30030.54305 Snow Plowing	20,700	25,700	25,700	25,700
30030.56138 Grading & Maintenance	54,580	55,000	55,000	55,000
30030.56159 Road Maintenance	7,727	10,000	10,000	10,000
Operating Expenses Total	84,007	91,700	91,700	91,700
<u>Contingency</u>				
30030.59090 Contingency	-	40,000	-	40,000
Contingency Total	-	40,000	-	40,000
TOTAL DURANGO HILLS EXPENDITURES	84,007	131,700	91,700	131,700

This fund was established in 2014 to finance a water line extension project and service connections to the City of Durango water. The electors in the new district authorized \$560,000 of debt and the district taxes be increased annually as necessary to pay the district's debt. The electors also authorized \$5,000 annually to be used as operating expenses. The boundaries of the PID are within the County, but costs related to the project are born by the PID's citizens through a separate legal entity. For financial reporting purposes, it is part of the County and is included in the Palo Verde PID #3 Fund.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$38,906	\$39,426	\$39,684	\$39,684
Operating Revenue				
Property Taxes	16,453	16,887	16,887	16,981
Specific Ownership Taxes	1,869	1,224	1,224	1,130
Other Taxes	528	-	-	-
Operating Revenue Total	18,851	18,111	18,111	18,111
Operating Expenses				
Operating Costs				
Treasurer Fee	494	524	524	524
Miscellaneous Expenses	691	700	700	700
Debt Principal	12,845	13,103	13,103	13,366
Debt Interest	4,042	3,784	3,784	3,521
Operating Costs Total	18,072	18,111	18,111	18,111
Capital & One Time Expenditures				
Contingency	-	16,887	-	16,887
Capital & One Time Expenditures Total	-	16,887	-	16,887
Operating Expenses Total	18,072	34,998	18,111	34,998
Ending Fund Balance	\$39,684	\$22,539	\$39,684	\$22,797

Changes in Ending Fund Balance



Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
310.41000 Property Taxes	16,453	16,887	16,887	16,981
310.41200 Specific Ownership Taxes	1,869	1,224	1,224	1,130
310.41920 Prop Tax-Senior/Veteran Exem	528	-	-	-
Operating Revenue Total	18,851	18,111	18,111	18,111
<u>Operating Expenses</u>				
31030.53990 Purchase Admin Service	691	700	700	700
31030.55735 Treasurer Fee	494	524	524	524
Operating Expenses Total	1,185	1,224	1,224	1,224
<u>Debt</u>				
31030.59010 Interest Payment	4,042	3,784	3,784	3,521
31030.59020 Principal Payments	12,845	13,103	13,103	13,366
Debt Total	16,887	16,887	16,887	16,887
<u>Contingency</u>				
310.59090 Contingency	-	16,887	-	16,887
Contingency Total	-	16,887	-	16,887
TOTAL PALO VERDE PID EXPENDITURES	18,072	34,998	18,111	34,998

The County's Internal Service Funds are used to accumulate and account for the County's vehicle and equipment maintenance and replacement, and the self-insurance program. These funds are used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

La Plata County has two internal service funds:

Capital Equipment Replacement Fund

The Capital Equipment Replacement Fund (CERF) is utilized for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment.

Employee Medical Self Insurance Fund

The Employee Medical Self Insurance Fund is used to provide medical insurance to the funds, departments or agencies of La Plata County on a cost-reimbursement basis.

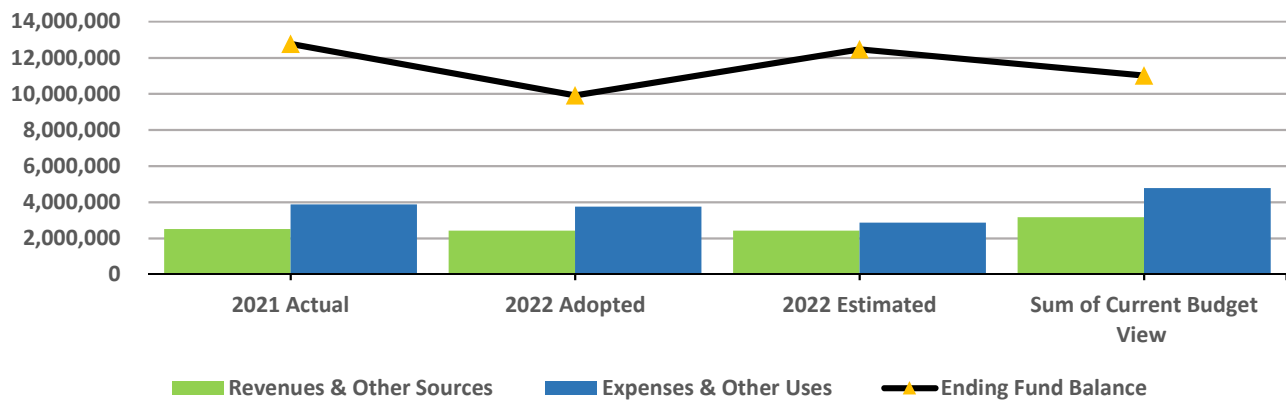


CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) SUMMARY

The Capital Equipment Replacement Fund (CERF) is an internal service fund for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment. The fund is used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$12,750,189	\$11,107,711	\$12,770,276	\$12,478,708
Operating Revenue				
Operational Revenues	2,314,440	2,184,992	2,184,992	2,929,621
General Revenues	181,902	230,000	230,000	230,000
Capital & One Time Revenues	6,166	500	500	500
Operating Revenue Total	2,502,507	2,415,492	2,415,492	3,160,121
Operating Expenses				
Personnel Expenditures				
Salaries & Wages	435,919	476,945	510,048	597,825
Overtime	1,455	3,000	2,788	3,000
Medical Benefits	89,117	99,552	92,517	86,923
Other Benefits & Costs	76,305	81,970	77,074	104,667
Personnel Expenditures Total	602,796	661,467	682,426	792,415
Operational Expenditures	471,131	434,835	435,100	592,591
Capital & One Time Expenditures				
Capital & One Time Expenditures	2,794,700	2,156,911	1,739,533	2,892,592
Contingencies	-	500,000	-	500,000
Capital & One Time Expenditures Total	2,794,700	2,656,911	1,739,533	3,392,592
Operating Expenses Total	3,868,626	3,753,213	2,857,059	4,777,598
Reconcile to GAAP Net Income (Cerf)	1,386,206	150,000	150,000	150,000
Ending Fund Balance	\$12,770,276	\$9,919,990	\$12,478,708	\$11,011,232

Changes in Ending Fund Balance





CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Mission Statement				
To efficiently acquire, maintain, and dispose of county fleet vehicles and equipment. Provide safety checks, inspections, and repairs necessary to keep the La Plata County fleet of automobiles, trucks and heavy equipment in safe operating condition while reducing down time and developing better departmental communications to enhance customer service in a respectful, helpful and courteous manner				
Services Provided				
Perform routine maintenance and repairs on county fleet which includes cars, trucks, and heavy equipment utilized by all departments including Road & Bridge, Sheriff's Office, Building Inspection, Human Services, Procurement, Planning Services, and the Assessor's Office. Bid, quote and price check all parts and fuel; track and maintain inventory parts and safety supplies. Utilize diagnostic testing equipment to lessen repair time and reduce out of service costs. Research and write detailed specifications for Road & Bridge fleet vehicles and equipment. Manage and update annually the five year capital Equipment Replacement Fund. Perform preventative maintenance services on vehicles and equipment including safety inspections and oil changes that serve to extend the life of each item. Track vehicle and equipment operating costs and issue charges to all departments for services.				
Overview & FTE's				
				FTE's 8.2
Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
860.46901 Charges for Repairs & Maint In	600,469	647,816	647,816	1,392,445
860.46903 Charges for Misc.	2,064	3,000	3,000	3,000
860.46920 Charges for Equipment Use	1,711,907	1,534,176	1,534,176	1,534,176
860.47900 Miscellaneous Revenue	6,166	500	500	500
860.49100 Sale of Assets	181,902	230,000	230,000	230,000
Operating Revenue Total	2,502,507	2,415,492	2,415,492	3,160,121
<u>Operating Payroll</u>				
860.51000 Salaries & Wage	435,919	476,945	510,048	597,825
860.51230 Overtime	1,455	3,000	2,788	3,000
860.52001 Medical Insurance	89,117	99,552	92,517	86,923
860.52020 Other Insurance & Benefits	7,787	8,247	7,664	8,697
860.52100 Social Security Contributions	31,108	31,425	29,204	43,384
860.52200 Retirement Contributions	25,180	26,096	24,252	36,384
860.52330 Worker's Compensation	12,231	12,690	12,690	12,690
860.52500 Annual Leave Conversion Expens	-	3,512	3,264	3,512
Operating Payroll Total	602,796	661,467	682,426	792,415
<u>Operating Expenses</u>				
860.53620 Medical & Dental Services	-	-	500	1,000
860.53800 Software Maintenance Contract	15,189	26,000	27,000	30,000
860.53930 Other Professional Services	2,442	4,500	4,500	24,500
860.54102 Electric	9,877	11,800	10,000	10,800
860.54106 Gas	2,969	3,900	3,500	3,780
860.54110 Water & Sewer	3,895	3,275	4,450	4,806
860.54150 Telephone	75	100	100	100
860.54210 Hazardous Materials Disposal	2,308	2,500	2,500	3,000
860.54212 Waste Disposal	1,243	1,350	1,300	1,404
860.54315 Equip Repair & Maint - Non-Mv	21,898	22,000	22,000	25,000
860.55520 Photocopy	410	850	850	850
860.55920 Meetings	108	500	500	500
860.55940 Training	829	4,000	4,000	4,000
860.56110 Clothing & Uniforms	6,888	8,200	8,200	9,000

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
860.56114 Computer Equip & Software	1,780	2,500	2,500	3,000
860.56156 Machinery & Equipment Parts	189,814	164,000	164,000	262,435
860.56164 Motor Vehicle Parts	25,372	27,500	27,500	32,101
860.56170 Operating Supplies	18,583	20,000	20,000	25,000
860.56176 Shop Supplies	18,465	29,000	29,000	39,000
860.56250 Parts/Fuel Inventory Expense	48,461	10,000	10,000	10,000
860.56254 Tires & Tubes	98,256	85,000	90,000	93,934
860.57650 CERF Fuel	2,268	7,860	2,700	8,381
Operating Expenses Total	471,131	434,835	435,100	592,591
<u>Capital Outlay</u>				
860.57675 CERF Special Equipment	176,307	461,406	436,970	193,436
860.59125 CERF Equipment	2,558,815	1,651,905	1,258,963	2,699,156
Capital Outlay Total	2,735,122	2,113,311	1,695,933	2,892,592
<u>Other Uses</u>				
860.53200 Software Upgrade	59,578	43,600	43,600	-
Other Uses Total	59,578	43,600	43,600	-
<u>Contingency</u>				
860.59090 Contingency	-	500,000	-	500,000
Contingency Total	-	500,000	-	500,000
TOTAL CERF EXPENDITURES	3,868,626	3,753,213	2,857,059	4,777,598

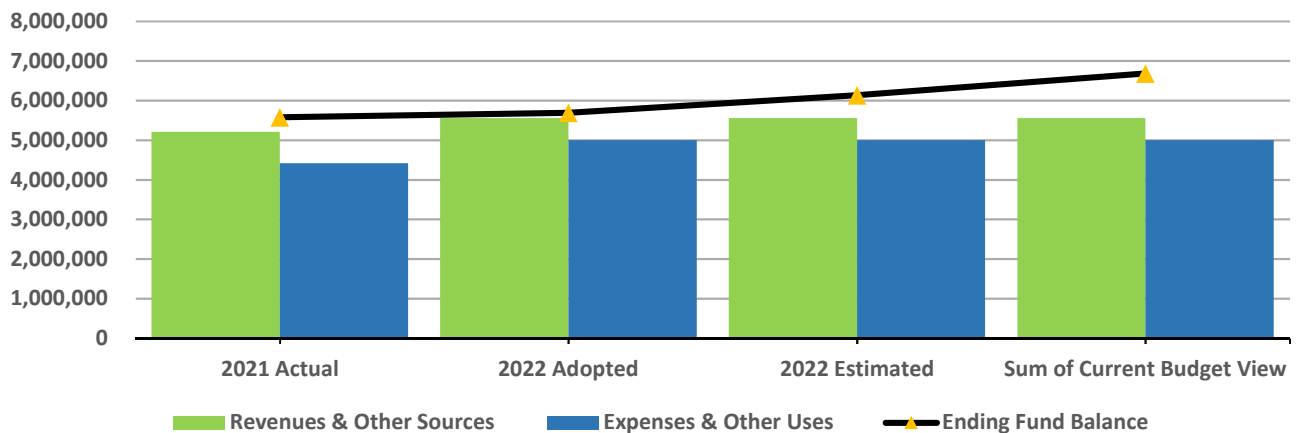


EMPLOYEE MEDICAL SELF INSURANCE FUND SUMMARY

The Employee Medical Self Insurance Fund is an internal service fund used to account for the County's partially self-funded medical insurance. The fund is used to provide medical insurance to the funds, departments or agencies of La Plata County on a cost-reimbursement basis.

	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
Beginning Fund Balance	\$4,787,207	\$5,140,802	\$5,580,766	\$6,132,766
Operating Revenue				
Internal Charges for Services	5,204,996	5,550,000	5,550,000	5,550,000
Miscellaneous	2,678	2,000	2,000	2,000
Operating Revenue Total	5,207,674	5,552,000	5,552,000	5,552,000
Operating Expenses				
Medical Costs	4,414,115	5,000,000	5,000,000	5,000,000
Operating Expenses Total	4,414,115	5,000,000	5,000,000	5,000,000
Ending Fund Balance	\$5,580,766	\$5,692,802	\$6,132,766	\$6,684,766

Changes in Ending Fund Balance





EMPLOYEE MEDICAL SELF INSURANCE FUND

Account and Description	2021 Actual	2022 Adopted	2022 Estimated	2023 Budget
<u>Operating Revenue</u>				
870.46950 Medical Premiums County	4,948,351	5,300,000	5,300,000	5,300,000
870.46952 Dental Premiums County	223,463	250,000	250,000	250,000
870.46953 COBRA	33,182	-	-	-
870.47000 Investment Earnings	2,678	2,000	2,000	2,000
Operating Revenue Total	5,207,674	5,552,000	5,552,000	5,552,000
<u>Operating Expenses</u>				
870.57565 Claims Pd-Self Insurance Fund	4,414,115	5,000,000	5,000,000	5,000,000
TOTAL EMPLOYEE MEDICAL INS EXPENDITURES	4,414,115	5,000,000	5,000,000	5,000,000

The County separates capital expenditures, one time expenditures, and contingency from operating expenditures because of their relative size to all other expenditures and the lack of consistency from year to year. The following pages provide a complete County wide list of the Contingency, One Time Expenditures and the Capital Projects and the funds where they are reported.

Contingency

The County budgets a contingency line item by fund. This is to provide budget flexibility for unanticipated expenditures during the year.

One Time Revenues

The County may have Revenues that are considered one time. The funding may occur this year, but not again or not with any consistency.

One Time Expenditures

The County may have expenditures that are considered one time. The cost may occur this year, but not again or not with any consistency.

Capital Projects

The County reports capital projects in several different funds including the General Fund, Road & Bridge Fund, Capital Improvement Plan Fund, and the Capital Equipment Replacement Fund.

CONTINGENCY		
Dept./Fund		Expenditures
General Fund		2,000,000
Road & Bridge Fund		725,000
Dept. of Human Services Fund		50,000
District Attorney Fund		20,000
Palo Verde District #3		16,887
Durango Hills Road Improvement Fund		40,000
Capital Improvement Plan Fund		2,000,000
Capital Equipment Replacement Fund		500,000
TOTAL CONTINGENCIES		5,351,887

ONE TIME REVENUES		
Dept./Fund		Revenues
General Fund	LATCF Funding	700,000
Admin/General Fund	American Rescue Plan Act Funding	589,083
Admin/General Fund	DOLA Broadband Grant	3,598,000
Emergency Managment/General Fund	COSWAP Grant	978,032
ONE TIME REVENUES		5,865,115

ONE TIME EXPENDITURES		
Dept./Fund		Expenditures
Admin/General Fund	Affordable Housing	2,300,000
Admin/General Fund	American Rescue Plan Act Expense	589,083
Admin/General Fund	Broadband	2,500,000
Admin/General Fund	LATCF Expense	700,000
Admin/General Fund	DOLA Broadband Expenditures	3,598,000
Admin/General Fund	Social Impacts PSA	75,000
Admin/General Fund	Community Resiliency Projects	30,000
Admin/General Fund	Homeless Camp Management	193,500
Admin/General Fund	Schluter Public Input	100,000
Sheriff/General Fund	Duty Sidearm Replacement	190,000
Detentions	X-ray and Finger Print Scanner	121,254
Public Health District	Intial Funding	940,000
Joint Sales Tax Fund/GF	Senior Center Roof Replacement	325,000
ONE TIME EXPENDITURES		11,661,837

Conservation Trust Fund Capital Project				
Dept/Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	Master Plan	5,000,000	-
CONSERVATION TRUST FUND			5,000,000	-

Capital Improvement Fund Capital Projects				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	DeNier Building Remodel	The project was budgeted at \$1million for 2021. Due to the scope of work required to remodel the facility, it was estimated that construction cost for 2022 would be \$4,540,000. During the Budget cycle, this project was reevaluated and it was decided not to go forward with a full remodel. At the direction of the Board of County Commissioners, \$650,000 has been budgeted to stabilize the facility. This includes immediate roof repairs and possible boilers and HVAC upgrades. Of the \$650,000, \$145,250 will be left in 2021 for design work and \$504,750 will be budgeted in 2022 for roof and mechanical repairs.	5,000,000	1,825,000
General Services	Building Security	This request is for 2022 facilities security enhancements. At this time the County is trying to contract for a facility threat assessment. Darren Waymen the Risk Manager may have a lead and we are hoping to accomplish this very soon. As we have not been able to accomplish the risk assessment and are uncertain what the expectation may be, we are asking to put \$250,000 as a place hold to accomplish some of these tasks in 2022. At his point access control additions and upgrades are necessary at the County Administration Building. That alone will be \$53,000 dollars, which is part of this \$250,000 being requested. Added \$50,000 to DHS for planning for new security upgrades.	150,000	-
General Services	La Posta Improvements	To address the required necessary infrastructure improvements that are needed in order to facilitate economic development projects within the La Posta Planning area.	1,000,000	-
Emergency Management	Regional Weather Radar	Purchase and installation of a weather radar system. Cost of purchase is estimated at \$1.7 million. Additional costs are estimated at \$400,000 for power, fiber, site work and other associated road expenditures including long term easements, title work, and rights of way acquisition. DOLA Energy Impact Grant in the amount of \$1,700,000 has been awarded and will fund this Project.	3,000,000	1,700,000
General Services	Gun Range Comprehensive Plan	This project is a continuation of the ongoing efforts to manage the current gun range facility and provide for law enforcement training and certification facilities at this or other locations. To this end, an RFP for a comprehensive plan has been developed and some amount of comprehensive planning will be complete as of the end of 2021. That planning is anticipated to move forward throughout 2022 with the possibility of some civil design work integrated with storm water controls and potentially sound mitigation. Additional property acquisition is also a possibility. The level of overall funding for the project remains at 2.5 million. Of that amount, \$20,000 is reserved in the 2021 budget for civil and storm water controls. The remaining \$2,480,000.00 saved from this years' budget is requested for 2022 in order to move forward with the plan recommendations.	2,480,000	-

Dept/Fund	Project	Description	Expenditure	Revenue
General Services	Energy Conservation and Sustainability Project	County buildings will be evaluated to determine building efficiencies to include, solar, HVAC, and heating effectiveness, public awareness benefits, and other factors will be considered in selecting projects to fund. This could be a multi-year project depending on the building evaluations. Grant funding will be pursued to offset expenditure, amount is unknown at this time.	3,000,000	-
General Services	Fairgrounds RV Pedestals	There are 6 existing pedestals for RV dry camping at the Fairgrounds. They are adjacent to the fence separating the maintenance shop parking from the rodeo arena and grandstand area. These pedestals are in a poor state of repair. One has been rewired to take power from adjacent electrical service across the fence, and 3 of the 6 are only 30 amp (as opposed to 50 amp service, which is common for RV's). Several vendors use extension cords from these to supply power to multiple vehicles, and staff have observed vendors tripping breakers repeatedly. This project would increase the services to 50 amp service for all six pedestals, and replace the pedestals themselves.	20,000	-
General Services	Old Main Post Office Refurbishment	This project was budgeted at \$700,000 in 2021. At the time, the intended use of the building was not clear which presented difficulties in determining the exact scope of repairs. It was determined in 2021 that a remodel of the facility will not occur and the focus of repairs will fall to stabilization of the building to include roofing, windows and minor plumbing. It is estimated that \$30,000 will be used in 2021 for roof design and \$670,000 will be used in 2022 for roof and window replacement.	1,500,000	-
General Services	Courthouse Roof Replacement	The majority of the roof membrane on the Courthouse is now reaching 30 years old. It is far past its life expectancy and has develop leaks that are in need of constant patching. The roof is 27,821 sq. ft. of that 7892 sq. ft. was replaced in 2009 with a 10-year warranty. The section that was replaced has also been problematic. Some warranty was accomplished over the years on the newer section but it continues to leak. This is a 2" gravel ballasted roof membrane and it is very difficult to find leaks on because of the gravel that has to be move to see the membrane. As the membrane is well passed its expected life cycle and warranty we are requesting that the entire membrane be replaced. Estimated cost to replace the membrane is 12 sq. ft. The County has invested over 6 million over the last four years in remodeling the building so it is in our best interest to make these repairs and protect our investment	1,100,000	-
General Services	Boys and Girls Club Sewer Replacement	This project is to replace the damaged sewer line at the Boys and Girls Club building. Replacement of this line will require CDOT permitting and traffic control as well as the cutting and replacement of four concrete panels, sidewalk, curb and gutter on Main Street where the sewer line ties into the City sewer system.	69,000	-
General Services	Jail fresh air supply	The Control Room at the LPC Jail was added following the last major expansion of the Jail. It was intended to be installed when the next major expansion occurred. The facility is secure and serves its purpose, however there does not seem to be sufficient air flow for comfortable and safe occupation of the space. Low oxygen and or insufficient air exchange rates are unhealthy for the officers stationed within this area, and can result in lack of attentiveness at this critical location. Therefore, General Services is requesting funding to install a small stand alone cooling/heating/fan unit (mini-split), which will increase the air flow, provide additional heating in winter if necessary and augment cooling as well.	20,000	-
General Services	Sand Shed Crader Pit	The Road & Bridge Department (R&B) has requested a new sand storage shed similar to those at the existing Road & Bridge facilities. This new storage facility would be located at Crader Pit and serve two purposes. First, the staff at R&B have found a way to utilize crusher reject sands for mixing sanding salt for winter road treatment. This mixture saves the County some \$60,000.00 per year in crushing costs. However, the material does require dry storage once mixed. A storage unit at Crader Pit would allow stockpiling of the mixed material such that it could be delivered for restocking other locations, mainly the Main R&B facility. Second, the installation of this new shed will offset the need for adding on to the existing sand shed at the main R&B facility on Camino Del Rio. This was the other alternative. It creates many logistical and cost issues and does not provide for as much storage as the proposed facility.	300,000	-

Capital Improvement Fund Capital Projects				
General Services	Courthouse Second floor carpet replacement & Benches	This request is to replace the carpet in the second floor courtroom area of the courthouse. To my knowledge, this carpet has not been replaced since the 1985 Courthouse remodel. The carpet is in very bad shape, color and type is no longer available for patching and its so worn it can no longer be cleaned as it comes apart. We will replace this carpet with carpet tiles as was done in the two lower floor remodels. Due to court activity, this work will probably need to be done on weekends when court is not in session. The upper floor consist of about 19,000 sq. ft. and is all in need of replacement. General Services estimates this project at \$320,000 dollars and \$150,000 for new pews and paint.	470,000	-
General Services	ACT building acoustical panel upgrade	This request is to add acoustical panels in the hallways of the Assessor, Clerk and Treasure (ACT) building. This building was built in 2020. Due to the construction of the building and all of the hard surfaces in the hallway and reception areas, it makes hearing and interacting with customers very difficult. In 2022, we Hired (K2 Acoustics and Technology Design) to conduct an acoustical evaluation of the building. Reverberation time in these areas should be in the .55 - .75-second range. It was found that all of the hallways measured out between 110 – 120 seconds, which makes it very hard to understand or communicate with customers in this area. As requested by the Clerk, Treasure and Assessor, General services is asking to add acoustical panels to these locations to assist staff with better performing their daily duties and protecting their hearing.	100,000	
General Services	Jail RTU/air handler	This request is to replace a 2004 model, rooftop gas heating, makeup air, HVAC unit. This unit supplies heating, and air circulation for the kitchen area at the jail. The unit runs 24 hours a day and makes up air supply for the kitchen hood exhaust fans. The unit has become very problematic, costly to repair and is in need of replacement; as parts are becoming difficult to procure do to its age. As this is a necessary component to running the kitchen on a daily basis, it is imperative that it be replaced before it fails and disrupts the kitchen operations. The budget proposal to replace this unit is \$156,710 dollars in 2023.	156,710	-
General Services	Grassy tower HVAC unit	This project is for the replacement of a 2005 model; wall mounted, heat and air conditioning unit as well as adding a second redundant back up unit for emergency failures. The current unit provides heat and air conditioning for an 800-megahertz communication tower that the County owns on the top of Grassy Mountain located above Vallecito Lake. Parts for this unit are proving hard to find for any type of repair. This site is very difficult to access as it is at 10,200 ft. so any repairs required in the winter prove almost impossible. Being the AC is required to cool and heat all of the State owned communication equipment, we are requesting the unit be replaced before it fails completely.	32,000	-
General Services	Ignacio Fuel Tank Replacement	Ignacio fuel system has a 4,000 gallon diesel fuel tank that is out of date and out of state code. This is to replace with a new tank.	150,000	-
TOTAL CAPITAL IMPROVEMENT FUND			18,547,710	3,525,000

Technology Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Finance	Budget Software	Purchase of Budget Software that integrates with Munis (Existing Accounting Software)	100,000	-
IT	Annual Refresh of County computers	In order to remain ahead of the maintenance cost curve and maintain viable levels of equipment for our users, we believe that creating a refresh cycle that provides our users new equipment every four years reduces the cost of repairs, a reduction in the human resource to maintain aging machines while building an appropriate life cycle that is cost effective and reduces downtime for our users due to repair or replacement.	140,000	-
IT	Data Storage System Replacement	Replacement of the existing Dell Compellent data storage system which is scheduled to go end of life next year. The existing system will no longer be supported for parts and technical support and will place our data at risk in the event of a failure. Systems support for our data storage is REQUIRED by State and NCSR requirements for security.	420,000	-
TOTAL IT CAPITAL IMPROVEMENT FUND			660,000	-

General Fund Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Sheriff	Duty sidearm replacement	Half of our inventory will be over 15 years old in 2023. We initially submitted for (53) new 9mm Glock 17s with the new red dot sight system. This works out to about \$1000 per firearm when the sight and special holster are added to the cost. With our request this year we are laying the foundation to move to a new department issued 9mm platform. This standardization will reduce ammunition costs in the future and make training easier for our instructors. We believe we will get a trade value of \$200 to \$350 per gun. Next, we would like to also streamline and upgrade our AR-15s. We began conducting research and decided that we wanted to provide a suppressed, short barrel AR-15, that would be used in these types of active shooter situations. The suppressed version reduces the decibels from about 165 to 138, which is much more likely to limit ear damage to deputies and civilians when fired indoors. This rifle in a short barrel version is \$1,030 and the suppressor is \$950. We expect to get about approximately \$500 for our current AR-15s. We currently have (41) Ar-15's in the Sheriff's Office inventory with 27 of them being 17 – 21 years old. We will require the current inventory to increase to (60) Ar-15s. We also believe the suppressed rifles will be more friendly to the neighbors within earshot of the current and future range. we believe it will meet the needs of the Sheriff's Office for a minimum least 10 years if we replace and streamline this at this time.	190,000	-
Sheriff	Finger print machine replacement	Replacement of the fingerprint machines at the Sheriff's office administration building and in the Jail. Existing machines have exceeded or are approaching end of life expectations.	33,660	-
Sheriff	Replace X-ray machines at court house	The existing property X-ray machine and walkthrough body scanner (magnetometer) are approaching or exceeding end of life and require replacement. The property scanner must be inspected and licensed annually due to it's use of x-rays.	87,594	-
Senior Services	Durango Senior Center Roof Replacement	The Senior Center facility has needed a complete roof replacement for some time. The roof has several tears which are creating numerous water leaks throughout the inside of the facility. With puddles and buckets scattered throughout the facility, (in public & office areas) it is a liability if a staff member or consumer were to fall. There have been several restorations completed on the roof throughout the past three years, with no success.	325,000	325,000
TOTAL General Fund Portion of Capital			636,254	325,000

Dept. of Humans Services Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Human Services	HS Connects	Arapahoe County has developed a document management system called HS Connects (HSC) that is specific for Colorado's Human Services system. HSC communicates between multiple Colorado Dept of Human Services databases including CBMS, ACSES, Trails, and CHATS. This process allows licensed users to have quick access to demographic and case information about DHS clients, streamlining processes and improving communication. Arapahoe County has rolled HSC out to counties including Broomfield, Eagle, Fremont, Morgan, and Pitkin, all of whom reported favorable experiences with Arapahoe County and HSC. La Plata County DHS has been coordinating with La Plata County IT and with Arapahoe County to implement HSC in late 2022 or in 2023. We do not yet have an estimated rollout date from Arapahoe County.	73,500	-
TOTAL Dept. of Human Services Capital			73,500	-

Projects	Description	Expenditure	Revenue
CR 220/219 in association with US 550 Fastlane Project	The County has partnered with CDOT, City of Durango, and the Southern Ute Indian Tribe to provide local funding assistance for the US 550 FASTLANE project. This project will fund some of the required improvements outside the CDOT right-of-way, specifically major improvements to CR 220 and CR 219, and the demolition/restoration of the existing US 550 Farmington Hill alignment located in a county right-of-way. Total cost is 2 million with expected funding provided of \$500,000 from GRVP, \$250,000 from City of Durango, \$1M from Energy Impact Assistance Fund Grant.	2,000,000	1,750,000
County Road 213 (La Posta Road) Access Improvements	Road access improvements/turn lanes for County Road 213 to benefit development in the La Posta area with improved access at the Air Park Drive - Kaycee Lane - County Road 213 intersection.	1,380,000	-
Florida River Bridge Deck Replacement - CR 240 & CR 245	The metal bridge decks on of two Florida River bridges need replacement on County Roads 240 and 245.	850,000	-
CR 301 - Mill and Overlay	Paving the north end of County Road 301, from CR 220 south to CR 303, approximately 2.2 miles. This section of road is currently gravel and the volume of traffic exceeds the level of service standard of 400 ADT for a gravel road.	1,500,000	-
CR 251/32nd Street - Improvement Project	County Road 251 from Holly Avenue to County Road 250, contains portions of roadway within both County and City right-of-way. This roadway has long been identified as a high priority safety and accessibility need for both County and City residents. The Durango and La Plata County Joint Sales Tax Fund is funding the design and engineering phase of the CR 250/251 Safety and Connectivity Project. Shovel-ready construction plans were completed in June 2021. The reconstructed road will be annexed by the City of Durango upon completion in 2023. Capital funding identified to be provided to Durango who will manage the construction in 2023.	3,500,000	-
TOTAL ROAD & BRIDGE PROJECTS		9,230,000	1,750,000

CAPITAL EQUIPMENT REPLACEMENT FUND - CAPITAL PROJECTS

Department	New unit #	Year	Make	Model	Miles/hrs	Special Equipment	Proposed vehicle cost/2022	Total w/ equipment
Assessor	6165	2016	Dodge	Durango	100,000	1,000	37,262	38,262
Clerk & Recorder	8476	2012	Chevrolet	Equinox	65,000	-	60,000	60,000
Coroner	4007	2017	Chevrolet	1/2 t p/u	100,000	8,800	53,000	61,800
District Attorney	7003	2012	Subaru	Forester	100,000		34,395	34,395
Fair Grounds	9428	2004	Kubota	Farm tractor	3,000	8,800	65,000	73,800
Fair Grounds	9429	2005	John Deere	SxS	8,500		21,000	21,000
Fleet	1002	2002	Ford	Serv truck	130,000	20,000	169,000	189,000
Road & Bridge	1348SB	2010	Henderson	Sander box			52,000	52,000
Road & Bridge	1770	2008	Craftco	Crack sealer			89,281	89,281
Road & Bridge	1214	2019	Chevrolet	1/2 t P/U	90,000	8,800	50,000	58,800
Road & Bridge	1230	2018	Chevrolet	3/4t p/u	98,000	8,800	80,000	88,800
Road & Bridge	1240	2016	Chevrolet	3/4 t p/u	99,000	8,800	88,000	96,800
Road & Bridge	1221	2019	Chevrolet	3/4t p/u	100,000	8,800	80,000	88,800
Road & Bridge	1620	2006	John Deere	770D	8,500	8,800	500,000	508,800
Road & Bridge	1346SP	1996	Monroe	Snow plow			51,000	51,000
Road & Bridge	1346SB	2011	Swenson	Sander			52,000	52,000
Road & Bridge	1323	2005	Kenworth	Dump truck	200,000	8,800	199,000	207,800
Road & Bridge	1312	2006	Kenworth	Dump truck	234,000	8,800	199,000	207,800
Road & Bridge	1348SP	1998	Monroe	Snow plow/wing			51,000	51,000
Road & Bridge	1308	2006	International	Plow truck	107,000	8,800	289,627	298,427
Road & Bridge	1879	1987	Liddell	Lowboy	20 years	-	105,000	105,000
Senior Center JST	5009	2016	Dodge	Caravan	89,000	3,000	55,000	58,000
SO Admin	2156	2014	Toyota	Sienna	100,000	1,000	55,276	56,276
SO Detentions	NA	2007	Mavron	Prisoner pod		15,636	103,315	118,951
SO Patrol	2621	2020	Chevrolet	Tahoe	100,000	28,000	55,000	83,000
SO Patrol	2622	2020	Chevrolet	Tahoe	100,000	28,000	55,000	83,000
Weed Management	1291	2015	Dodge	1/2t p/u	100,000	8,800	50,000	58,800
Total Replacements: 27						\$ 193,436	\$ 2,699,156	\$ 2,892,592

Staffing is the largest expenditure area in the County's budget, and directly corresponds to the breadth and depth of service the County can provide. For 2023, personnel costs will make up approximately 48.5% of the total operating budget. Those costs are projected to increase by 16.2% or 6.098 million over the 2022 budget.

Our approach to personnel expenditures in 2023 is to meet current service demands while remaining a competitive regional employer.

New Positions

In order to address current service demands, the 2023 budget proposes the addition of 16 new positions. These include: an Assistant County Attorney in the County Attorney's office; 1 Security & Facilities Tech in Administration; 1 Deputy Coroner in the Coroner's office; 1 Victim/Witness Assistant Coordinator in the District Attorney's office; 1 Sr. HR Analyst in Human Resources; 1 Planning Engineer and 1 Planner I in Planning; 2 Equipment Operators in Road & Bridge; 1 Code Enforcement Manager and 1 Administrative Assistant in Building; 2 Co-responder Deputies in the Sheriff's office; and, 2 3/4-time Food Service Assistants in Senior Services.

Vacant Positions Filled

The County has held a number of positions vacant for the past 5 years. The reduction in staffing levels in certain departments has resulted in the organization's inability to provide an acceptable level of service. The 2023 budget proposes filling 1 of the vacant positions: a Property Records Specialist.

Promotions and Reclassifications

The County's criteria for promotions include the attainment of a specialized certification, an alignment to the department's approved structure or compelling justification from a department head. Based on this criteria, the 2023 budget proposes 24 promotions. These include; 4 promotions in the Assessor's Office; 2 promotions in the Clerk & Recorder Department; 16 promotions in the Human Services department; 1 promotion in the Human Resources Department and, 1 promotion in Community Development.

Employer's Cost Index

The County has historically looked to the Employer's Cost Index (ECI) to help gauge how wages are moving in the public sector. The ECI, which is published by the U.S. Department of Labor's Bureau of Labor Statistics (BLS), is a principal economic indicator and is a quarterly measure of the change in the cost of labor. It is the only measure of labor costs that treats wages and total compensation consistently and provides regular information by occupation, industry, and region. According to the BLS, state and local government wages and salaries increased 3.2% for the 12-month period ending June 2022. The County uses the ECI as a baseline threshold for employee merit increases.

Salary Adjustments

La Plata County recognizes the need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. The BOCC and County administration have both made a commitment to pay County employees competitive wages based on economic and market data. Failure to keep our wage plans aligned with market conditions and not paying competitive wages, results in increased organizational turnover. The 2023 budget proposes a modest employee merit increase based upon performance. These adjustments will ensure that La Plata County remains a competitive regional employer.



FULLTIME EQUIVALENT BY FUNCTION

In 2023 the county's philosophy in counting Full Time Equivalents (FTEs) is to include both funded and unfunded FTEs. This report is a true picture of the County's Approved FTE Structure.

Department	2021	2022	2023
General Government:			
Administration	7.00	9.00	11.00
Assessor	17.00	17.00	17.00
Attorney	8.00	8.00	9.00
Clerk/Elections	18.00	18.00	18.00
Commissioners	3.00	3.00	3.00
County Surveyor	1.00	1.00	1.00
Facilities & Grounds	18.00	18.00	20.00
Finance	6.50	7.50	7.25
Human Resources	3.75	3.75	4.75
Information Technology	14.00	13.00	13.00
Planning	11.75	11.75	13.75
Procurement	2.00	2.00	2.00
Risk Management	1.00	1.00	0.00
Treasurer/Trustee	5.00	5.00	5.00
General Government Total	116.00	118.00	124.75
Public Safety:			
Building Inspection	9.00	9.00	11.00
Coroner	1.00	2.00	3.00
District Attorney	27.00	27.00	28.00
Emergency Management	2.00	3.00	3.00
SO - Admin	11.75	12.75	12.75
SO - Patrol (Operations)	39.00	39.00	41.00
SO - Criminal Investigations	7.00	7.00	7.00
SO - Special Investigations	5.00	5.00	5.00
SO - Detentions	68.00	68.00	71.00
SO - Alternatives to Incarceration	4.00	4.00	0***
Public Safety Total	173.75	176.75	181.75
Public Works:			
Engineering	8.00	8.00	8.00
Road & Bridge Maintenance	32.80	32.80	34.80
Weed Control	1.00	1.00	1.00
Public Works Total	41.80	41.80	43.80
Recreation & Culture:			
Fairgrounds	5.00	5.00	5.00
Recreation & Culture Total	5.00	5.00	5.00
Health & Welfare:			
Dept. of Human Services Fund	68.25	70.25	71.25
Senior Services	9.00	9.00	10.25
Veterans' Services Office	1.00	1.00	1.00
Health & Welfare Total	78.25	80.25	82.50
Internal Service Fund:			
CERF	8.20	8.20	8.20
Internal Service Fund Total	8.20	8.20	8.20
TOTAL FULL TIME EQUIVALENT	423.00	430.00	446.00

*** Combined with Detentions

Salary and benefits represent 48.4% of the County's total operating expenditures.

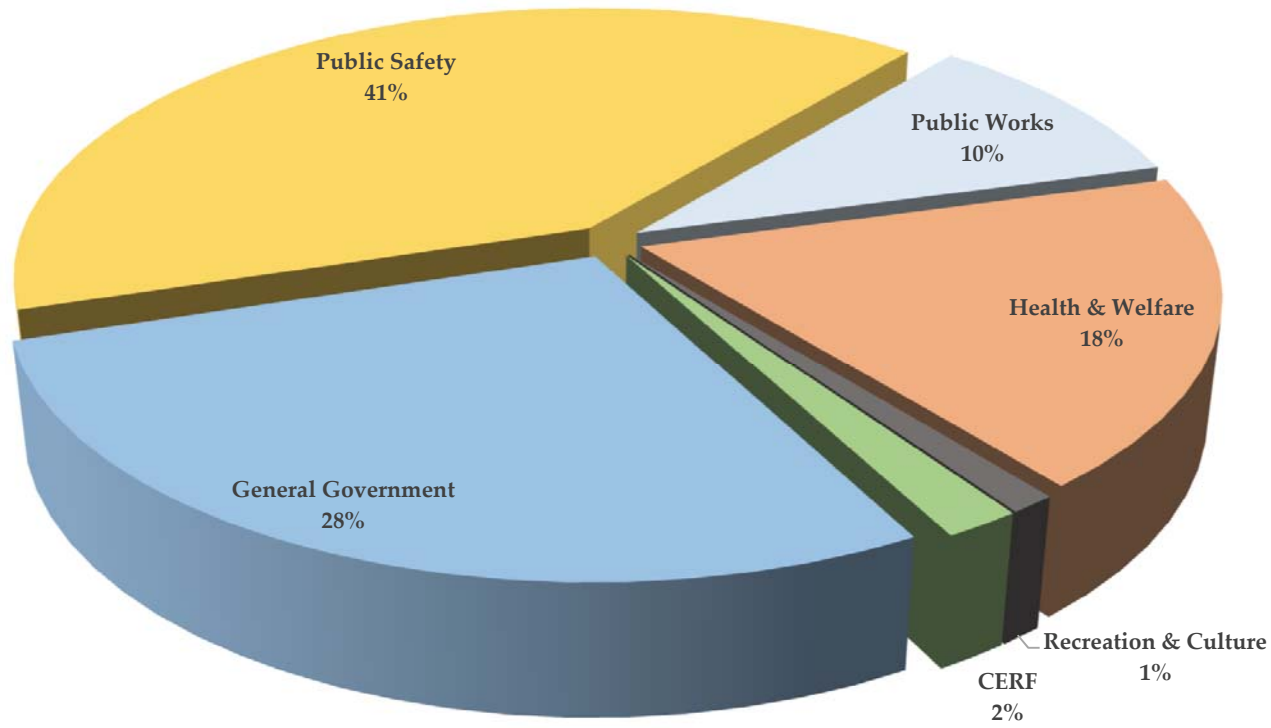
WAGES

Function	2023 Budget	2022 Budget	Inc/(Dec)	% Chg
General Government	\$9,520,718	\$7,855,275	\$1,665,443	21.2%
Public Safety	14,239,680	12,822,110	1,417,570	11.1%
Public Works	3,177,393	2,517,743	659,650	26.2%
Health & Welfare	6,468,223	4,864,262	1,603,961	33.0%
Recreation & Culture	395,448	283,288	112,160	39.6%
Total	\$33,801,462	\$28,342,677	\$5,458,784	19.3%

BENEFITS

Function	2023 Budget	2022 Budget	Inc/(Dec)	% Chg
General Government	\$2,776,986	\$2,508,957	\$268,030	10.7%
Public Safety	4,657,542	4,337,018	320,523	7.4%
Public Works	1,010,590	889,653	120,937	13.6%
Health & Welfare	1,657,996	1,533,525	124,471	8.1%
Recreation & Culture	133,825	98,640	35,185	35.7%
Total	\$10,236,938	\$9,367,792	\$869,146	9.3%

Percentage of FTEs by Function



BUDGET AUTHORITIES

This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2023. Each budget authority may appoint, in writing, a deputy or deputies authorized to initiate or approve payments. A copy of such designation of authority shall be filed in the Finance Department.

In cases where a payment request exceeds \$50,000, the department head or Elected Official shall be required to review and co-sign for payment authorization. In cases where a payment request exceeds \$250,000, Department Heads will be required to obtain a co-signature from the Deputy County Manager or County Manager. In cases where the Finance Director or Deputy County Manager initiates a payment exceeding \$25,000, they shall have the other or the County Manager co-sign the request for payment.

The Director of Finance and the Deputy County Manager are authorized to approve and process central services type charges against all budgetary authorities' accounts to preclude payment delays and facilitate cost allocation. Procurement staff is authorized to approve and process charges which have been properly requisitioned and/or contracted by the appropriate budget authority.

Cost Center		Responsible Position
General Fund (10)		
1000 County Commissioners	⇒	Board of County Commissioners County Manager Deputy County Manager
1220 County Attorney	⇒	County Attorney
1210 Administrative Offices	⇒	County Manager Deputy County Manager
1020 Clerk & Recorder 1025 Clerk - Elections	⇒	Clerk & Recorder
1040 Treasurer 1045 Public Trustee	⇒	County Treasurer
1010 Assessor	⇒	County Assessor
1030 Surveyor	⇒	County Surveyor
1215 Facilities & Grounds 1216 Old Main Post Office	⇒	Director of General Services
1230 Finance 1250 Procurement 700x Public Service Agencies 5320 Conservation Trust Funds Var Other Payments to Governments	⇒	Director of Finance
1240 Information Services	⇒	Director of Information Technology
2300 Building Inspection 1260 Planning Department	⇒	Director of Community Development
1245 Human Resources 1270 Risk Management	⇒	Director of Human Resources
2100 County Coroner	⇒	County Coroner

General Fund (10) Cont'd

Cost Center		Responsible Position
All Sheriff's Department Cost Centers		
2000 Sheriff Admin 2010 Sheriff Operations 201013 Special Investigations 201014 Criminal Investigations 202011 Alternatives to Incarceration 2020 Detention	→	Sheriff
4100 Senior Services - Durango 4105 Senior Services - County 1280 Veterans Service Office	→	Director of Human Services
2401 Emergency Management	→	Director of Emergency Mgt.
1225 Extension Office	→	Extension Director
5110 Fairgrounds	→	Director of General Services
3152 Waste Management/Landfill Closure 3155 Weed Management	→	Director of Public Works
Road & Bridge Fund (11)		
3210 Maintenance Support 3215 Engineering	→	Director of Public Works
Human Services Fund (13)		
130xx Department of Human Services	→	Director of Human Services
Joint Sales Tax Fund (20)		
200x Joint Sales projects	→	Director of Finance
Conservation Trust Fund (21)		
21050 Capital Outlay	→	Director of Finance
Capital Improvement Fund (26)		
26020 Capital and Projects	→	Various Departments
District Attorney (70)		
25902 District Attorney Fund	→	District Attorney
Durango Hill Road Improvement District (30)		
30030 District Expense	→	District Advisory Board President
Palo Verde (31)		
310 District Expense	→	District Board President
Respective Spending Authority's Specific Capital Account Capital Equipment Replacement	→	The Budget Authorities for Individual Cost Center General Services Director
Employee Health Insurance Fund (87)		
870 Medical/dental claims	→	Director of Human Resources

The adoption of the budget must be formalized and made official by adoption of a resolution by the governing board. The governing board shall adopt the budget by December 15 and before certifying levies to the county.

La Plata County

La Plata County budget includes the budget for the Durango Hills Local Improvement Districts. The resolution to set and levy property taxes includes both the La Plata County and the Durango Hills Local Improvement Districts tax levies.

La Plata County Palo Verde Public Improvement District #3

The Board of County Commissioners of La Plata County serve as the ex officio Board or Directors of the Palo Verde PID. The boundaries of the PID are within the County, but costs related to the project are born by the PID's citizens through a separate legal entity. For financial reporting purposes, it is part of the County and is included in the Palo Verde PID #3 Fund. However, separate resolutions are adopted for the annual budget.

RESOLUTION NO. 2022-26

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR LA PLATA COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023

WHEREAS, the Board of County Commissioners of La Plata County, Colorado (the "Board") appointed the County Manager in accordance with C.R.S. §29-1-104, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, the Board received a proposed budget on September 27, 2022, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the requirements of Colorado law, said proposed budget was open for public inspection at a designated place, a public hearing was held on October 18, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to revenues or planned to be expended from fund balances so that the budget remains in balance, as required by C.R.S. §29-1-101, *et seq.*

NOW, THEREFORE, be it resolved that the Board of County Commissioners of La Plata County, Colorado:

Section 1. That the budgeted revenues and expenditures for each fund are as follows:

FUND	REVENUES	EXPENDITURES
General Fund	\$49,391,550	72,621,907
Road & Bridge Fund	15,213,019	19,881,098
Department of Human Services Fund	7,463,672	7,567,717
Public Health Entity Fund	940,000	940,000
Joint Sales Tax Fund	3,982,855	5,256,305
Conservation Trust Fund	358,000	5,000,000
Durango Hills Road Improvement Fund	91,111	131,700
District Attorney Fund	2,972,584	2,972,584
Capital Improvement Fund	12,583,500	21,207,710
Capital Equipment Replacement Fund	3,160,121	4,777,598
Employee Medical Insurance Fund	5,552,000	5,000,000
Total All Funds	\$101,708,412	\$145,356,619

Section 2. That the budget as submitted amended and here in above summarized, hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2023.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 6th day of
December, 2022.

(SEAL)

ATTEST:



Elizabeth Dufur
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO

Matt Salka
Matt Salka, Chair

Marsha Porter-Norton
Marsha Porter-Norton, Vice Chair

Clyde Church
Clyde Church, Commissioner

Distribution:

Minutes

Finance Department

RESOLUTION NO. 2022-27

**A RESOLUTION TO APPROPRIATE SUMS OF MONEY TO THE VARIOUS FUNDS
IN THE AMOUNT AS SET FORTH BELOW, FOR THE COUNTY OF LA PLATA,
COLORADO, FOR THE 2023 BUDGET YEAR**

WHEREAS, the Board of County Commissioners of La Plata County, Colorado (the "Board"), adopted the annual budget in accordance with C.R.S. § 29-1-101, *et seq.* (the "Local Government Budget Law of Colorado") on December 6, 2022, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and beginning fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of La Plata County, and;

NOW, THEREFORE, be it resolved by the Board of County Commissioners of La Plata County, Colorado:

1. That the following sums are hereby appropriated from the revenues and beginning fund balance of each fund as follows:

GENERAL FUND:

Operating Expenditures	\$71,785,653
Capital Outlay	836,254

TOTAL GENERAL FUND	<u>72,621,907</u>
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ROAD & BRIDGE FUND:

Operating Expenditures	10,636,098
Capital Outlay	9,245,000

TOTAL ROAD & BRIDGE FUND	<u>19,881,098</u>
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DEPT. OF HUMAN SERVICES FUND:

Operating Expenditures	7,567,717
Capital Outlay	-

TOTAL Dept. OF HUMAN SERVICES FUND	<u>7,567,717</u>
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PUBLIC HEALTH DEPARTMENT FUND:

Operating Expenditures	940,000
Capital Outlay	-

TOTAL PUBLIC HEALTH DEPARTMENT FUND	<u>940,000</u>
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JOINT SALES TAX FUND:	
Operating Expenditures	<u>5,256,305</u>
TOTAL JOINT SALES TAX FUND	<u>5,256,305</u>
CONSERVATION TRUST FUND:	
Operating Expenditures	<u>5,000,000</u>
TOTAL CONSERVATION TRUST FUND	<u>5,000,000</u>
DURANGO HILLS ROAD IMPROVEMENT FUND:	
Operating Expenditures	<u>131,700</u>
TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND	<u>131,700</u>
DISTRICT ATTORNEY FUND:	
Operating Expenditures	<u>2,972,584</u>
TOTAL DISTRICT ATTORNEY FUND	<u>2,972,584</u>
CAPITAL IMPROVEMENT PLAN FUND:	
Operating Expenditures	19,207,710
Capital Outlay	<u>2,000,000</u>
TOTAL CAPITAL IMPROVEMENT PLAN FUND	<u>21,207,710</u>
CAPITAL EQUIPMENT REPLACEMENT FUND:	
Operating Expenses	1,885,006
Capital Outlay	<u>2,892,592</u>
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND	<u>4,777,598</u>
EMPLOYEE MEDICAL INSURANCE FUND:	
Operating Expenses	<u>5,000,000</u>
TOTAL EMPLOYEE MEDICAL INSURANCE FUND	<u>5,000,000</u>
Total All Funds	<u>\$145,356,619</u>

2. The County Manager may grant variances to spending agencies, authorizing them to use funds appropriated for expenditure specifically for personnel, operations, or capital expenditures for any lawful purpose, including but not limited to one of the other specifically enumerated purposes.
3. Any expenditures for personnel by a spending agency shall be used only for the purpose of funding the number and type of full time equivalents (FTEs) authorized in the budget for such spending agency, unless additional FTE positions are subsequently approved by the Board of County Commissioners or County Manager. All expenditures for personnel shall be processed in accordance with La Plata County's Salary Administration policy IV.1.

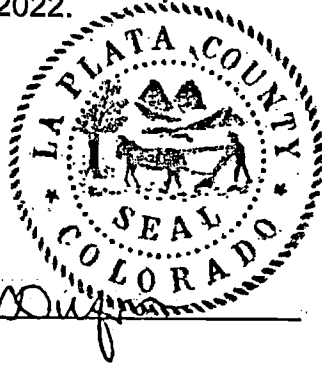
4. Expenditures of funds, except for those funds appropriated for the Office of the District Attorney of the Sixth Judicial District, for operating and capital expenditures shall be made in compliance with the County Procurement Code as the same may be amended from time to time.
5. Expenditures in excess of the amounts appropriated by fund, herein, together with any lawfully adopted amendments hereto, or for purposes other than specified herein, together with any lawfully adopted amendments hereto, may constitute a violation of the Local Government Budget Law of Colorado, Title 29, Part 1, C.R.S., as amended.
6. Equipment purchases of \$10,000 or more and a useful life of at least 5 years are considered to be capital assets. Any changes or increases to line items subsequent to budget adoption must be specifically approved by the Director of Finance and the County Manager. Purchases of capital items shall be made through the La Plata County Procurement Division in accordance with the applicable provisions of the County Procurement Code.
7. The Finance Department shall maintain a list of "Spending Authorities for La Plata County offices, departments, boards, commissions, and other spending agencies" and shall ensure that all expenditures are properly authorized by the appropriate spending authority or his/her designee prior to payment.
8. The appropriations for "Contingency" in the individual Funds shall be used to address unanticipated or unforeseen expenditures that may arise subsequent to the adoption of the budget. The County Manager, upon recommendation from the Director of Finance, shall be authorized to transfer amounts not exceeding \$50,000 per adjustment into the various line item budgets. Budgetary transfers from the Contingency line item in excess of \$50,000 shall be presented to the Board of County Commissioners for their specific approval. In no case shall the total amount transferred by fund exceed those amounts identified as "Contingency" in each Fund.
9. In the event of fiscal and/or organizational efficiency, the Board may, upon recommendation of the County Manager, initiate a generalized reduction in workforce policy and/or furlough policy. Any such reduction in workforce shall be in accordance with all applicable federal and state employment laws and regulations and County personnel policy and procedures with the goal of maintaining service levels and employee morale to the extent possible.

10. For purposes of compliance with Governmental Accounting Standards Board Statement Number 54, which provides specific guidance on reporting fund balance, the Finance Director is authorized to determine "assignment" of fund balance amounts.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 6th day of December, 2022.

(SEAL)

ATTEST:



Elizabeth Ruff
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO

Matt Salka
Matt Salka, Chair

Marsha Porter-Norton
Marsha Porter-Norton, Vice Chair

Clyde Church
Clyde Church, Commissioner

Distribution:

Minutes

Finance Department

RESOLUTION NO. 2022-28

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS FOR LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2023 budget in accordance with the Local Government Budget Law on December 6, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$15,914,974, and;

WHEREAS, the 2022 valuation assessment for the County of La Plata, as certified by the County Assessor is 1,874,008,590, which includes 2,642,207 subject to Tax Increment Financing allocations for the MidTown Renewal Plan which results in 1,871,366,383 in net assessed value and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is 78,411, and;

WHEREAS, the 2022 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is 3,847,640 and;

NOW, THEREFORE, be it resolved by the Board of County Commissioners, County of La Plata, State of Colorado:

Section 1. For the purpose of meeting all general operating expenses of the County of La Plata during the 2023 budget year, there is hereby levied a tax of 8.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2022.

Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2023 budget year, there is hereby levied a tax of 20.379 mills upon each dollar of the total valuation for assessment of all taxable property within the Durango Hills Local Improvement District Taxing District for the year 2022.


DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 6th day of
December, 2022.

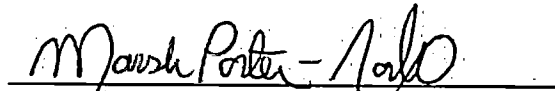
(SEAL)

**BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO**

ATTEST:


Clerk to the Board


Matt Salka, Chair


Marsha Porter-Norton, Vice Chair


Clyde Church, Commissioner

Distribution:

Finance Department
County Assessor
County Treasurer
Minutes
State of Colorado Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

RESOLUTION NO. PID3R-2022-1

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the La Plata County Palo Verde Public Improvement District #3 was created by eligible electors during the general election held on November 5, 2013, and;

WHEREAS, pursuant to C.R.S. § 30-20-515, the Board of Directors are required to determine the annual amount of money necessary to be raised by a levy on the taxable property in the district. C.R.S. § 29-1-108 requires that before certifying a mill levy, the Board of Directors, enact resolutions adopting the budget and making appropriations for the budget year. Per C.R.S. § 30-20-510, the Board of County Commissioners of La Plata County serves as the *ex officio* Board of Directors of the La Plata County Palo Verde Public Improvement District #3.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

Section 1. That the budget is approved and adopted as the budget of the La Plata County Palo Verde Public Improvement District #3 for the calendar year 2023, summarized as follows:

Revenues: \$18,111 Expenditures: \$34,998

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 and made a part of the public records of the County.

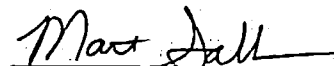
DONE AND ADOPTED in Durango, Colorado this 6th day of December, 2022.

ATTEST:


Elizabeth A. Cooper
Clerk to the Board



BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3


Matt Salka, Chair


Marsha Porter-Norton, Vice Chair


Clyde Church, Commissioner

RESOLUTION NO. PID3R-2022-2

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 adopted the annual budget on December 6, and;

WHEREAS, per C.R.S. § 29-1-108, the Board of Directors has made provisions therein for revenues and beginning fund balance in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and the Board of Directors will enact a resolution to appropriate the revenues and beginning fund balance provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the La Plata County Palo Verde Public Improvement District #3.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

1. That the following sums are hereby appropriated from the revenues and beginning fund balance for the purposes stated below:

Operating Expenditures	\$18,111
Debt Service	<u>16,887</u>
Total	<u>\$34,998</u>

DONE AND ADOPTED in Durango, Colorado this 6th day of December, 2022.

ATTEST:


Cynthia Dwyer
Clerk to the Board

BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3

Matt Salka
Matt Salka, Chair

Marsha Porter-Norton
Marsha Porter-Norton, Vice Chair

Clyde Church
Clyde Church, Commissioner

RESOLUTION NO. PID3R-2022-3

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAID THE COSTS OF LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, pursuant to C.R.S. § 30-20-515, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 (the "District") is required to determine annually the amount of money necessary to be raised by a levy on the taxable property in the District; and

WHEREAS, the Board of Directors adopted the annual budget on December 6, 2022; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved debt and interest is \$16,887, and;

WHEREAS, the 2022 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$1,124,270 and;

WHEREAS, C.R.S. § 39-5-128 requires the Board of Directors to certify the District mill levy to the Board of County Commissioners by December 15 of each year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

1. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2023 budget year, there is hereby levied a tax of 15.104 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.
2. That the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the La Plata County Palo Verde Public Improvement District #3 as herein above determined and set.

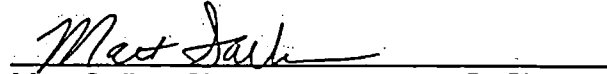
DONE AND ADOPTED in Durango, Colorado this 6th day of December, 2022.

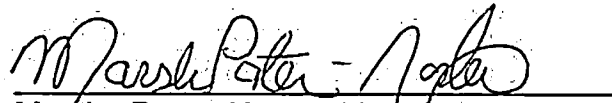


ATTEST:


Clerk to the Board

BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3


Matt Salka, Chair


Marsha Porter-Norton, Vice-Chair


Clyde Church, Commissioner